McPhillips, Roberts & Deans, PLC

CERTIFIED PUBLIC ACCOUNTANTS

TOWN POINT CENTER, SUITE 1100 NORFOLK, VIRGINIA 23510

PAVILION CENTER, SUITE 602 VIRGINIA BEACH, VIRGINIA 23451 POST OFFICE BOX 1180

NORFOLK, VIRGINIA 23501-1180

(757) 640-7190

FAX (757) 640-7297

MEMBERS

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

VIRGINIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

NATIONAL ASSOCIATED CERTIFIED PUBLIC ACCOUNTING FIRMS

ANDREW COHEN & RITA COHEN 3940 MEETING HOUSE ROAD VIRGINIA BEACH, VA 23455

DEAR ANDREW AND RITA:

ENCLOSED ARE THE ORIGINAL AND ONE COPY OF YOUR 2004 INCOME TAX RETURNS AND 2005 ESTIMATED TAX VOUCHERS AS FOLLOWS...

2005 1040-ES U.S. ESTIMATED TAX VOUCHERS

2004 1040 U.S. INDIVIDUAL INCOME TAX RETURN

2005 VIRGINIA ESTIMATED TAX VOUCHERS

2004 VIRGINIA INCOME TAX RETURN

THE ORIGINAL OF EACH RETURN SHOULD BE DATED, SIGNED AND FILED IN ACCORDANCE WITH THE FILING INSTRUCTIONS ATTACHED TO THE COPY OF THE RETURN. THE COPY SHOULD BE RETAINED FOR YOUR FILES.

THE RETURNS WERE PREPARED PRIMARILY FROM DATA FURNISHED TO US. BEFORE SIGNING THE RETURNS, YOU SHOULD REVIEW THE STATED INCOME, DEDUCTIONS, DEPENDENTS, ETC., TO ENSURE THAT THERE ARE NO OMISSIONS OR MISSTATEMENTS.

UPON AN AUDIT OF THE RETURNS, REQUESTS MAY BE MADE FOR SUPPORTING DOCUMENTATION. THEREFORE, WE RECOMMEND THAT YOU RETAIN ALL PERTINENT RECORDS.

THE CONTRIBUTION YOU ARE CLAIMING TO YOUR TRADITIONAL IRA FOR 2004 IS \$ 3,000.

TO ENSURE THAT YOUR IRA CONTRIBUTION IS ALLOWABLE, \$ 3,000. MUST BE DEPOSITED TO YOUR ACCOUNT NO LATER THAN APRIL 15, 2005.

THE CONTRIBUTION YOUR SPOUSE IS CLAIMING TO THEIR TRADITIONAL IRA FOR 2004 IS \$ 3,000.

TO ENSURE THAT YOUR SPOUSE'S IRA CONTRIBUTION IS ALLOWABLE, \$3,000. MUST BE DEPOSITED TO YOUR SPOUSE'S ACCOUNT NO LATER THAN APRIL 15, 2005.

PLEASE NOTE THAT IF YOU HAVE CLAIMED AN IRA DEDUCTION IN THE RETURN, IT MUST BE FULLY FUNDED NO LATER THAN APRIL 15, 2005. ANY OTHER PENSION OR PROFIT SHARING CONTRIBUTION MUST BE FULLY FUNDED NO LATER THAN THE DUE DATE OF THE RETURN INCLUDING EXTENSIONS.

WE SINCERELY APPRECIATE THIS OPPORTUNITY TO SERVE YOU. PLEASE CONTACT

US IF YOU HAVE ANY QUESTIONS OR IF WE MAY BE OF FURTHER ASSISTANCE.

VERY TRULY YOURS,

R. PAUL SPEECE, CPA

MCPHILLIPS, ROBERTS & DEANS, PLC

ENCLOSURES

McPhillips, Roberts & Deans, PLC

CERTIFIED PUBLIC ACCOUNTANTS

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NATIONAL ASSOCIATED CERTIFIED PUBLIC ACCOUNTING FIRMS

ANDREW COHEN & RITA COHEN INSTRUCTIONS FOR FILING FORM 1040

U.S. INDIVIDUAL INCOME TAX RETURN FOR 2004

SIGNATURE . .

THE ORIGINAL RETURN SHOULD BE SIGNED (USE FULL NAME) AND DATED ON PAGE 2 BY THE TAXPAYER AND SPOUSE.

PAYMENT OF TAX..

A CHECK OR MONEY ORDER PAYABLE TO THE "UNITED STATES TREASURY" IN THE AMOUNT OF \$44,122. SHOULD BE ENCLOSED WITH THE RETURN. YOUR SOCIAL SECURITY NUMBER AND "2004 FORM 1040" SHOULD BE WRITTEN ON YOUR CHECK OR MONEY ORDER.

FILING. .

FILE YOUR SIGNED RETURN BY APRIL 15, 2005 WITH:

INTERNAL REVENUE SERVICE CENTER
P.O. BOX 7704
SAN FRANCISCO, CA 94120-7704

PLEASE NOTE THAT IF YOU HAVE CLAIMED AN IRA DEDUCTION IN THE RETURN, IT MUST BE FULLY FUNDED NO LATER THAN APRIL 15, 2005. ANY OTHER PENSION OR PROFIT SHARING CONTRIBUTION MUST BE FULLY FUNDED NO LATER THAN THE DUE DATE OF THE RETURN INCLUDING EXTENSIONS.

MAILING..

YOUR RETURN SHOULD BE MAILED BY EITHER REGISTERED OR CERTIFIED MAIL, WITH THE SENDER'S RECEIPT POSTMARKED TO PROVE MAILING BEFORE THE DUE DATE.

McPhillips, Roberts & Deans, PLC

CERTIFIED PUBLIC ACCOUNTANTS

POST OFFICE BOX 1180

NORFOLK, VIRGINIA 23501-1180

PAVILION CENTER, SUITE 602 VIRGINIA BEACH, VIRGINIA 23451 (757) 640-7190

FAX (757) 640-7297

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NATIONAL ASSOCIATED CERTIFIED PUBLIC ACCOUNTING FIRMS

ANDREW COHEN & RITA COHEN INSTRUCTIONS FOR FILING FORM 1040-ES U.S. INDIVIDUAL ESTIMATED TAX FOR 2005

PAYMENT OF ESTIMATED TAX..

TOWN POINT CENTER, SUITE 1100 NORFOLK, VIRGINIA 23510

THE APPROPRIATE VOUCHER FORM SHOULD ACCOMPANY EACH PAYMENT AS FOLLOWS...

| VOUCHER | ON OR BEFORE- | | | AMOUNT |
|---------------|--|--------------|-----|-------------------------|
| 1 | APRIL 15, 2005 | | \$ | 18,530. |
| 2 | JUNE 15, 2005 | | \$ | 18,530. |
| 3 | SEPTEMBER 15, 2 | 005 | \$ | 18,530. |
| 4 | JANUARY 17, 200 | 6 | \$ | 18,530. |
| OVEDDAVMENT O | F 2004 INCOME TAX | CDEDITED | _ | 74,120. |
| * · | TAX | - | _ | NONE |
| ESTIMATED INC | FIMATED TAX PAYMEN OME TAX TO BE WITH DITS | HELD IN 2005 | \$ | 74,120. 370. NONE |
| TOTAL ESTIMAT | E OF 2005 INCOME T | AX | \$_ | 74,490. |

FILING..

EACH VOUCHER, TOGETHER WITH A CHECK OR MONEY ORDER MADE PAYABLE TO "UNITED STATES TREASURY", SHOULD BE FILED WITH:

INTERNAL REVENUE SERVICE P.O. BOX 510000 SAN FRANCISCO, CA 94151-5100

YOUR SOCIAL SECURITY NUMBER AND "2005 FORM 1040-ES" SHOULD BE INDICATED ON EACH CHECK OR MONEY ORDER.

YOU SHOULD RETAIN VOUCHERS 2, 3, AND 4 AND FILE THEM AS INDICATED ABOVE.

Pg 5 of 88 ANDREW COHEN & RITA COHEN

Two Year Comparison 2004 to 2003

| Description | 2004 | 2003 | Difference |
|---|----------|---------------|-------------|
| Gross Income | | | |
| Wages, salaries, tips, etc. | 8,914. | 650. | 8,264. |
| Taxable interest | 467. | 473. | -6. |
| Ordinary dividends | 46,735. | 24,750. | 21,985 |
| Taxable refunds, credits, or offsets of state and local income taxes | 1,678. | = = 7 . = = 1 | 1,678 |
| Alimony received | | | _, |
| Business income or (loss) | -14,843. | 1,939. | -16,782 |
| Capital gain or (loss) | 295,151. | 256,986. | 38,165 |
| Other gains or (losses) | 200,101. | 200,300. | 20,100 |
| IRA distributions, pensions and annuities | | | |
| Rent and Royalty Income | | | |
| Partnership and S Corporation Income | | NONE | NON |
| Estate and Trust Income | | HONE | HOIN |
| REMIC | | | |
| REMIC | | | |
| Farm income or (loss) Taxable social security benefits and unemployment compensation | | | |
| | | | |
| Other income | | | |
| Total income | 338,102. | 284,798. | 53,304 |
| Adjustments to Gross Income | | | |
| Educator expenses | | | |
| Certain business expenses of reservists | | | |
| IRA deduction | 6,000. | 6,000. | |
| Student loan interest deduction | 0,000. | 0,000. | |
| Tuition and fees deduction | | | |
| Tuition and fees deduction | | | |
| Health savings account deduction | | | |
| Moving expenses | + | 703. | 700 |
| One-half of self-employment tax | | | <u>-703</u> |
| Self-employed health insurance deduction | | 1,876. | -1,876 |
| Self-employed SEP, SIMPLE, and qualified plans | | | |
| Penalty on early withdrawal of savings | | | |
| Alimony paid | | | |
| Other adjustments | | | |
| Total adjustments | 6,000. | 8,579. | -2,579 |
| Adjusted Gross Income | 332,102. | 276,219. | 55,883 |

Pg 6 of 88 ANDREW COHEN & RITA COHEN

Two Year Comparison 2004 to 2003

| Description | 2004 | 2003 | Difference |
|---|----------|----------|------------|
| emized Deductions | | | |
| Medical and dental | NONE | | NONE |
| Taxes | 14,086. | 20,093. | -6,007. |
| Interest | 35,375. | 12,000. | 23,375. |
| Contributions | 9,403. | 138,110. | -128,707 |
| Casualty or theft losses | · | · | • |
| Miscellaneous deductions | NONE | | NON |
| Less: Itemized deduction phaseout | 5,682. | 4,102. | 1,580 |
| | 53,182. | 166,101. | -112,919 |
| Total itemized deductions | 33,162. | 166,101. | -112,919 |
| Standard deduction | | | |
| Total exemptions | 12,400. | 12,200. | 200 |
| Plus: Phase-out | 11,904. | 6,588. | 5,316 |
| 1 100 000 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | 11/301. | 3,333. | 0,010 |
| Taxable income | 278,424. | 104,506. | 173,918 |
| | | | |
| ax Liability | | | |
| Gross income tax | 67,692. | 19,652. | 48,040 |
| Alternative Minimum Tax | NONE | NONE | NON: |
| Additional taxes | | | |
| Less: Tax credits | | | |
| Balance | 67,692. | 19,652. | 48,040 |
| Plus: Other taxes | | 1,406. | -1,406 |
| Total tax liability | 67,692. | 21,058. | 46,634 |
| Less: Withholding | 370. | 21,000. | 370 |
| Estimated tax and other payments | 23,200. | 48,900. | -25,700 |
| Plus: Penalties and interest | 22,200. | 10,000. | 227.00 |
| Balance due (overpayment) | 44,122. | -27,842. | 71,964 |
| | , | 2,,042. | , 1, 504 |
| | | | |
| Effective tax rate | 20.4% | 7.6% | |

| Filing status | MFJ |
|--|----------|
| Current tax rate | 33.00% |
| Marginal rate (next highest bracket) | 35.00% |
| Upper income limit of current tax rate | |
| Taxable income | 278,424. |
| | |
| Unused amount (upper limit-taxable income) | 40,676 |

Note: This can be used to determine how much income is available until the next higher tax rate. It is based upon the 1040 tax tables without regard to phaseouts, the AMT tax rate or capital gains tax rate.

| 200 | 95 Estimated Tax Worksheet Fy 7 01 00 Ke | ep for Your | r Records |
|-----|--|-------------|-----------|
| 1 | Adjusted gross income you expect in 2005 (see instructions below) | 1 | |
| 2 | • If you plan to itemize deductions, enter the estimated total of your itemized deductions. | | |
| | Caution: If line 1 above is over \$145,950 (\$72,975 if married filing separately), your | | |
| | deduction may be reduced. See Pub. 505 for details. | 2 | |
| | • If you do not plan to itemize deductions, enter your standard deduction from page 2. | | |
| 3 | Subtract line 2 from line 1 | 3 | |
| 4 | Exemptions. Multiply \$3,200 by the number of personal exemptions. If you can be claimed as a depend | lent | |
| | on another person's 2005 return, you cannot claim any dependents and your personal exemption is no | | |
| | allowed. Caution: See Pub. 505 to figure the amount to enter if line 1 above is over: \$218,950 if marrie | | |
| | filing jointly or qualifying widow(er); \$182,450 if head of household; \$145,950 if single; or \$109,475 | 4888888438 | |
| | married filing separately | | |
| 5 | Subtract line 4 from line 3 | | |
| 6 | Tax. Figure your tax on the amount on line 5 by using the 2005 Tax Rate Schedules on page 5. | | |
| | Caution: If you have qualified dividends or a net capital gain, see Pub. 505 to figure the tax | 6 | |
| 7 | Alternative minimum tax from Form 6251 | | |
| 8 | Add lines 6 and 7. Also include any tax from Forms 4972 and 8814 and any recapture of education | | |
| | credits (see instructions below) | | |
| 9 | Credits (see instructions below). Do not include any income tax withholding on this line | | |
| 10 | Subtract line 9 from line 8. If zero or less, enter -0 | . 10 | |
| 11 | Self-employment tax (see instructions below). Estimate of 2005 net earnings from self-employment | | |
| | \$; if \$90,000 or less, multiply the amount by 15.3%; if more than \$90,000, | | |
| | multiply the amount by 2.9%, add \$11,160 to the result, and enter the total. Caution: If you also | | |
| | have wages subject to social security tax, see Pub. 505 to figure the amount to enter | 11 | |
| 12 | Other taxes (see instructions below) | 12 | |
| 13a | Add lines 10 through 12 | 13a | |
| b | Earned income credit, additional child tax credit, and credits from Form 4136 and Form 8885 | 13b | |
| С | Total 2005 estimated tax. Subtract line 13b from line 13a. If zero or less, enter -0 | ▶ 13c | |
| 14a | Multiply line 13c by 90% (66 2/3% for farmers and fishermen) 14a | | |
| b | Enter the tax shown on your 2004 tax return (110% of that amount | | |
| | if you are not a farmer or fisherman and the adjusted gross income | | |
| | shown on that return is more than \$150,000 or, if married filing | | |
| | separately for 2005, more than \$75,000) | | |
| С | Required annual payment to avoid a penalty. Enter the smaller of line 14a or 14b | ▶ 14c | 74,461. |
| | Caution: Generally, if you do not prepay (through income tax withholding and estimated tax payments) | | |
| | at least the amount on line 14c, you may owe a penalty for not paying enough estimated tax. To avoid | | |
| | a penalty, make sure your estimate on line 13c is as accurate as possible. Even if you pay the required | | |
| | annual payment, you may still owe tax when you file your return. If you prefer, you can pay the amount | | |
| | shown on line 13c. For details, see Pub. 505. | | |
| 15 | Income tax withheld and estimated to be withheld during 2005 (including income tax withholding | 15 | 370. |
| 4.0 | on pensions, annuities, certain deferred income, etc.) | 10 | 370. |
| 16 | Subtract line 15 from line 14c. (Note: If zero or less or line 13c minus line 15 is less than \$1,000, stop here. You are not required to make estimated tax payments.) |)'' 16 | 74,120. |
| 17 | If the first payment you are required to make is due April 15, 2005, enter 1/4 of line 16 (minus any | 7 | 74,120. |
| 17 | 2004 overpayment that you are applying to this installment) here, and on your estimated tax payment | | |
| | voucher(s) if you are paying by check or money order. (Note: Household employers, see instructions | | |
| | The state of the s | | 10 500 |

Filed 05/09/16 Entered 05/09/16 21:31:59 Exhibit J 08-01789-cgm Doc 13287-10

Pq 8 of 88

Record of Estimated Tax Payments (Farmers, fishermen, and fiscal year taxpayers, see page 2 for payment due dates.)

| Payment number | Payment due date | (a) Date paid | (b) Check or money order number or credit card confirmation number | (c) Amount paid (do not include any credit card convenience fee) | (d) 2004 overpayment credit applied | (e) Total amount paid and credited (add (c) and (d)) |
|-------------------|------------------------|------------------|---|---|---|--|
| 1 | | 04/15/2005 | | 18,530. | | 18,530. |
| 2 | 6/15/2005 | 06/15/2005 | | 18,530. | | 18,530. |
| 3 | 9/15/2005 | 09/15/2005 | | 18,530. | | 18,530. |
| 4 | 1/17/2006* | 01/17/2006 | | 18,530. | | 18,530. |
| Tot | al | | | 74,120. | | 74,120. |

*You do not have to make this payment if you file your 2005 tax return by January 31, 2006, and pay the entire balance due with your return. Tear off here 1040-ES **Payment** Department of the Treasury Internal Revenue Service Voucher OMB No. 1545-0087 Calendar year - Due Jan. 17, 2006 File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the "United States Treasury." Write your Amount of estimated tax you are paying social security number and "2005 Form 1040-ES" on your check or money order. Do not send by check or Dollars cash. Enclose, but do not staple or attach, your payment with this voucher. money order. <u>18,530</u> Your first name and initial Your last name Your social security number ANDREW COHEN If joint payment, complete for spouse Spouse's first name and initial Spouse's last name Spouse's social security number print RITA COHEN Type or Address (number, street, and apt. no.) 3940 MEETING HOUSE ROAD City, state, and ZIP code. (If a foreign address, enter city, province or state, postal code, and country.) VIRGINIA BEACH, VA 23455 For Privacy Act and Paperwork Reduction Act Notice, see instructions on page 5. Page 6

JSA 4A1012 3.000

1040-ES

Department of the Treasury Internal Revenue Service 2005 Payment Voucher 3

| | Internal Revenue Service | | Voucilei | | | | | OMB No. 1545-0087 | |
|--|--|-------------------------------------|---------------------|--|-----------------|---------------|-------------------------|------------------------------|--|
| File | only if you are making a pa | vment of estimate | ed tax by check | or monev order. Mail | this | Calendar | yea | r - Due Sept. 15, 2005 | |
| voucher with your check or money order payable to the "United S social security number and "2005 Form 1040-ES" on your check | | | States Treasury." V | States Treasury." Write your or money order. Do not send | | _ | ated tax you are paying | | |
| cash. Enclose, but do not staple or attach, your payment with this | | k or money order. Do is voucher. | . [| | | Dollars Cents | | | |
| | =, | | | | | money orde | '· | 18,530. | |
| | Your first name and initial | | | Your last nar | ne | | You | r social security number | |
| | ANDREW | | | COHEN | | | | | |
| | If joint payment, complete | for spouse | | | | | | | |
| 둩 | Spouse's first name and in | itial | | Spouse's las | t name | | Spo | use's social security number | |
| pri | RITA | | | COHEN | | | | · | |
| Type or print | Address (number, street, a | nd apt. no.) | | СОПЦИ | | | | | |
| ype | | ' / | | | | | | | |
| - | 3940 MEETING | HOUSE DO | מאר | | | | | | |
| | City, state, and ZIP code (| If a foreign addre | SS entercity or | rovince or state nost: | al code, and co | ountry) | | | |
| | | | | TOVITICE OF State, post | ar code, and co | Santi y.) | | | |
| | VIRGINIA BEA | | | ! 4 4! | | | | | |
| For | Privacy Act and Paperv | work Reduction | ACT NOTICE, | see instructions o | n page 5. | | | | |
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| | | | | Tear off here | | | | | |
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| _ | 4040 50 | 1 | | | | | | | |
| Form | 1040-ES Department of the Treasury | 2005 | Payment | 2 | | | | | |
| ш | Internal Revenue Service | 2003 | Voucher | | | | | OMB No. 1545-0087 | |
| File | only if you are making a pa | vment of estimate | ed tax by check | or money order Mail | this | Calendar | yea | ır - Due June 15, 2005 | |
| vou | cher with your check or mor | ney order payable t | to the "Únited : | States Treasury." V | √rite your | Amount of | estim | ated tax you are paying | |
| soci | ial security number and "20 h. Enclose, but do not staple | 05 Form 1040-ES | " on your check | k or money order. Do | not send | by check or | | Dollars Cents | |
| casi | ii. Eliciose, but do liot stapi | e or attach, your p | ayınen willi tin | s voucher. | | money orde | r. | 18,530. | |
| | Your first name and initial | | | Your last nar | ne | | You | r social security number | |
| | ANDREW | | | COHEN | COUEN | | | | |
| | If joint payment, complete | for engues | | COREN | | | _ | | |
| ¥ | Spouse's first name and in | | | Spouse's las | t name | | Sno | use's social security number | |
| Type or print | ' | itiai | | ' | | | | use's social security number | |
| <u>-</u> | RITA Address (number, street, a | nd opt no) | | COHEN | | | | | |
| be | Address (Humber, Street, a | пи арт. по.) | | | | | | | |
| ← | | | | | | | | | |
| | 3940 MEETING | | | | | | | | |
| | City, state, and ZIP code (| | • • • | rovince or state, posta | al code, and co | ountry.) | | | |
| | VIRGINIA BEA | | | | | | | | |
| For | Privacy Act and Paperv | work Reduction | Act Notice, | see instructions o | n page 5. | | | | |
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| E | 1040-ES | 0005 | Pavment | 4 | | | | | |
| | Department of the Treasury Internal Revenue Service | 2005 | Voucher | 1 | | | | OMB No. 1545-0087 | |
| | | | | | | Calendar | V/02 | r - Due April 15, 2005 | |
| | only if you are making a pa cher with your check or moi | | | | | | _ | nated tax you are paying | |
| soci | ial security number and "20 | 05 Form 1040-ES | " on your check | k or money order. Do | not send | by check or | Γ | Dollars Cents | |
| cas | h. Enclose, but do not stapl | e or attach, your p | ayment with this | s voucher. | | money orde | r. | | |
| | Your first name and initial | | | Your last nar | | | | <u>18,530.</u> | |
| | | | | | ne | | rou | r social security number | |
| | ANDREW | _ | | COHEN | | | | | |
| | If joint payment, complete | | | | | | | | |
| <u> </u> | Spouse's first name and in | itial | | Spouse's las | t name | | Spo | use's social security number | |
| Type or print | RITA | | | COHEN | | | | | |
| o o | Address (number, street, a | nd apt. no.) | | | | | | | |
| Typ | | | | | | | | | |
| [| 3940 MEETING | HOUSE RO | DAD | | | | | | |
| | City, state, and ZIP code (| | | rovince or state, posta | al code, and co | ountry.) | | | |
| | VIRGINIA BEA | CH VA 23 | 8455 | • | | | | | |
| For | Privacy Act and Paper | • | | see instructions o | n page 5. | | | | |
| | | | | | . r.g | | | | |

| £104 | | Department of the Treasury - Internal F J.S. Individual Incom | | | 4 | 99) IRS Use Only | - Do not | write o | r stanle in th | nis snace | |
|---------------------------------------|--------|--|-----------------|--------------------------|----------|------------------------|-------------|-----------|---|------------|----------|
| Labol | | ne year Jan. 1-Dec. 31, 2004, or othe | | | | 004, ending | 20 | , | | B No. 154 | 15-0074 |
| Label | | first name and initial | Last name | V | | , U | | You | social sec | urity num | ber |
| | Ā | IDREW | COHEN | | | | | | | | |
| | R — | oint return, spouse's first name and initial | Last name | | | | | Spo | use's socia | I security | numbe |
| | | [TA | COHEN | | | | | | | | |
| Use the IRS abel. | | e address (number and street). If you | | x, see page 16. | | Ар | t. no. | | ▲ lmp | ortant | ! |
| | Ê | | | | | | | 1 1 | - | ust enter | |
| Otherwise, olease print | R 39 | 940 MEETING HOUS | E ROAD | | | | | | | SN(s) abo | |
| or type. | | town or post office, state, and ZIP of | | a foreign address, see p | page 16 | i. | | 1 – | | | |
| | V: | IRGINIA BEACH | VA | | | 23455 | | Ιv | ou | Spc | ouse |
| Presidential Election Com | naian | Note. Checking "Yes" will no | t change you | tax or reduce your r | refund. | | | _ ` | | | |
| Election Cam (See page 16.) | paign | Do you, or your spouse if fili | ng a joint retu | rn, want \$3 to go to t | this fur | nd? | > | Yes | X No | Yes | X No |
| | 1 | Single | | 4 | F | lead of household (w | ith qua | lifying | person). (8 | See page | 17.) If |
| Filing Sta | tus 2 | X Married filing jointly (eve | n if only one h | nad income) | t | he qualifying person | is a chi | ld but | not your d | ependent | t, enter |
| Check only | 3 | Married filing separately. | Enter spouse' | s SSN above | t | his child's name here | _ | | | | |
| one box. | | and full name here. | | 5 | | Qualifying widow(er) | with de | pende | nt child (se | ee page 1 | 17) |
| | 6 | Yourself. If someone e | se can claim | vou as a dependent. | do not | t check box 6a | | . 1 | Boxes che on 6a and | | 2 |
| Exemptio | | X Spouse | | | | | | 7 | No. of chi | ildren | |
| | | Dependents: | | (2) Dependent's | | (3) Dependent's | (4) √ | | ● lived w | | 2 |
| | (1) Fi | rst name Last | name | social security num | | relationship to you | | child tax | did not you due t | | |
| | | LOE J. COHEN | | | | CHILD | Х | | or separa | ıtion | |
| If more than fo | | | | | | CHILD | Х | | (see page | | |
| dependents, se | | | | | | | | | Depende not enter | | |
| page 18. | - | | | | | | | | Add num | | |
| | d To | tal number of exemptions claime | ed | | | | | | on lines above | • | 4 |
| Income | 7 | Wages, salaries, tips, etc. Atta | | | | | | 7 | | 8,8 | 914. |
| ilicome | | Taxable interest. Attach Sche | | | | | | 8 a | | | 167. |
| Attach Form(s | | Tax-exempt interest. Do not in | • | | - 1 | | | | | | |
| W-2 here. Also | , | Ordinary dividends. Attach So | | | | | | 9 a | | 46,7 | 735. |
| attach Form(s W-2G and |) . | Qualified dividends (see page | | • | - 1 | 9b 1,5 | 17 | | | | |
| 1099-R if tax | 10 | Taxable refunds, credits, or o | | | | | | 10 | | 1.6 | 678. |
| was withheld. | 11 | Alimony received | | | | | | 11 | | | |
| | 12 | Business income or (loss). Atta | | | | | | 12 | | -14,8 | 343. |
| | 13 | Capital gain or (loss). Attach | | | | | <u> </u> | 13 | | 295,1 | |
| f you did not get N-2, see page 19 | | Other gains or (losses). Attach | | | , | | | 14 | | | |
| 7 2, 500 page 15 | 15 a | • , | 1 1 | | 1 | axable amount (see pa | ne 22) | 15b | | | |
| | | Pensions and annuities | | | | axable amount (see pa | | 16b | | | |
| Enclose, but do | 17 | Rental real estate, royalties, | • | Corporations trusts | | , , | ٠ / ا | 17 | | | |
| not attach, any payment. Also, | 18 | Farm income or (loss). Attach | • | • | | | | 18 | | | |
| please use Form 1040-V. | 19 | Unemployment compensation | | | | | | 19 | | | |
| | 20 a | | 1 1 | | 1 | axable amount (see pa | | 20b | | | |
| | 21 | Other income. List type and a | | | _ | , , | ٠ / إ- | 21 | | | |
| | 22 | Add the amounts in the far ric | | | | | | 22 | | 338,1 | 102 |
| | 23 | Educator expenses (see page | | | | 23 | • | | | <u> </u> | 102. |
| Adjusted | 24 | Certain business expenses of | | | | 23 | | | | | |
| Gross | | fee-basis government officials | · · | • , | | 24 | | | | | |
| Income | 25 | IRA deduction (see page 26) | | | | | 00. | | | | |
| | 26 | Student loan interest deduction | n (see nage 2 | 8) | • • • | 26 | 00. | | | | |
| | 27 | Tuition and fees deduction (se | | | | 27 | | | | | |
| | 28 | Health savings account deduction | ction Attach F | | | 28 | | | | | |
| | 29 | Moving expenses. Attach For | | | | 29 | | | | | |
| | 30 | One-half of self-employment t | av Attach Sch | | \cdots | | | | | | |
| | 31 | Self-employed health insuran | | | | 30 | | | | | |
| | | | | | | 31 | | | | | |
| | 32 | Self-employed SEP, SIMPLE, a | | | | 32 | | | | | |
| | 33 | Penalty on early withdrawal of | | | | 33 | | | | | |
| | 34a | • | | | _ | 34a | | | | . ہ | |
| | 35 | Add lines 23 through 34a | This is | | | | · · · · | 35 | | <u> </u> | <u> </u> |

| Form 1040 (20 | 10(4) ANDREW COHEN & RITA COHEN PG 11 01 88 | 095 | -62-6976 Page 2 |
|-------------------------------------|--|-------------------------|------------------------------|
| Tax and | 37 Amount from line 36 (adjusted gross income) | . 37 | 332,102. |
| Credits | 38a Check You were born before January 2, 1940, Blind. Total boxes | | , |
| | if: Spouse was born before January 2, 1940, Blind. checked ▶ 38a | | |
| Standard Deduction | b If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here | 7 | |
| for - | 39 Itemized deductions (from Schedule A) or your standard deduction (see left margin) | 39 | 53,182. |
| People who | 40 Subtract line 39 from line 37 | | 278,920. |
| checked any | 41 If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on | | SEE STMT 3 |
| box on line 38a or 38b or | line 6d. If line 37 is over \$107,025, see the worksheet on page 33 | 41 | 496. |
| who can be | 42 Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0- | | 278,424. |
| claimed as a dependent, | | 40 | 67,692. |
| see page 31. | 43 Tax (see page 33). Check if any tax is from: a Form(s) 8814 b Form 4972 | | NONE |
| All others: | 45 Add lines 43 and 44 | 45 | 67,692. |
| Single or | 46 Foreign tax credit. Attach Form 1116 if required | | 01,032. |
| Married filing | | | |
| separately, \$4,850 | The strength of the strength o | | |
| \$4,000 | 45 Credit for the credity of the disabled. Attach Confeder N | _ | |
| Married filing jointly or | 29 Education of Carlo. Attach Tollin Cocco | - | |
| Qualifying | · · · · | - | |
| widow(er), \$9,700 | 51 Child tax credit (see page 37) | _ | |
| | 52 Adoption credit. Attach Form 8839 | | |
| Head of household, | 53 Credits from: a Form 8396 b Form 8859 53 | | |
| \$7,150 | 54 Other credits. Check applicable box(es): a Form 3800 | | |
| | b Form 8801 | | |
| | 55 Add lines 46 through 54. These are your total credits | | |
| | 56 Subtract line 55 from line 45. If line 55 is more than line 45, enter -0 | | 67,692. |
| | 57 Self-employment tax. Attach Schedule SE | . 57 | |
| | 58 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 | . 58 | |
| Other | 59 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required | | |
| Taxes | 60 Advance earned income credit payments from Form(s) W-2 | | |
| | 61 Household employment taxes. Attach Schedule H | 61 | |
| | 62 Add lines 56 through 61. This is your total tax | 62 | 67,692. |
| Payments | 63 Federal income tax withheld from Forms W-2 and 1099 63 370 | | |
| | 64 2004 estimated tax payments and amount applied from 2003 return . 64 23,200 | • | |
| If you have a gualifying | 65a Earned income credit (EIC) | | |
| child, attach | b Nontaxable combat pay election ▶ 65b | | |
| Schedule EIC. | 66 Excess social security and tier 1 RRTA tax withheld (see page 54) 66 | | |
| | 67 Additional child tax credit. Attach Form 8812 | | |
| | 68 Amount paid with request for extension to file (see page 54) 68 | | |
| | 69 Other payments from: a Form 2439 b Form 4136 c Form 8885 69 | | |
| | 70 Add lines 63, 64, 65a, and 66 through 69. These are your total payments | 70 | 23,570. |
| Refund | 71 If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid | 71 | · |
| Direct deposit? | 72a Amount of line 71 you want refunded to you | 72a | |
| See page 54 and fill in 72b, | ▶ b Routing number ▶c Type: Checking Savings | | |
| 72c, and 72d. | ▶ d Account number | | |
| | 73 Amount of line 71 you want applied to your 2005 estimated tax > 73 | | |
| Amount | 74 Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55 > | 74 | 44,122. |
| You Owe | 75 Estimated tax penalty (see page 55) | | |
| Third Daw | Do you want to allow another person to discuss this return with the IRS (see page 56)? | nolete th | ne following No |
| Third Part | Designee's Phone | | sonal identificati <u>on</u> |
| Designee | name ▶ PREPARER no. ▶ | | iber (PIN) |
| Sign | Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, an belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of | | |
| Here | Your signature Date Your occupation | | time phone number |
| Joint return? See page 17. | INVESTOR | | |
| Кеер а сору | Spouse's signature. If a joint return, both must sign. Date Spouse's occupation | | |
| for your records. | SINGER | | |
| | Preparer's Date Check if | Prep | parer's SSN or PTIN |
| Paid | signature self-employed | $\neg \triangleright 0$ | 9-38-1607 |
| Preparer's | Firm's name (or MCDHILLIDS ROBERTS & DEANS DLC | | -1921942 |
| Use Only | vours il seil-employed). | | 757-640-7190 |
| | NORFOLK VA | | 23510 |
| JSA | ATOMIC VALLE | | Form 1040 (2004) |

SCHEDULES A&B (Form 1040)

Schedule A - Itemized Deductions

(Schedule B is on back)

OMB No. 1545-0074

2004

Attachment
Sequence No. 07

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040. ► See Instructions for Schedules A and B (Form 1040).

| lame(s) show | n on F | Form 1040 | | , | Your | social security number |
|-----------------------------------|--------|---|---|--------------------|------|------------------------|
| ANDREW (| СОН | EN & RITA COHEN | | | | 095-62-6976 |
| Medical | | Caution. Do not include expenses reimbursed or paid by others. | | | | |
| and | 1 | Medical and dental expenses (see page A-2) STMT 4 | 1 | 15,645. | | |
| Dental | 2 | Enter amount from Form 1040, line 37 | | | | |
| xpenses | 3 | Multiply line 2 by 7.5% (.075) | 3 | 24,908. | | |
| | 4 | Subtract line 3 from line 1. If line 3 is more than line 1, enter | -0 | | 4 | NONE |
| Taxes You | 5 | State and local (check only one box): | | | | |
| Paid | | a X Income taxes, or | 5 | 6,944. | | |
| See | | b General sales taxes (see page A-2) | | | | |
| page A-2.) | 6 | Real estate taxes (see page A-3) | 6 | 6,882. | | |
| | 7 | Personal property taxes | 7 | 260. | | |
| | 8 | Other taxes. List type and amount ▶ | | | | |
| | | | 8 | | | 14 006 |
| | | Add lines 5 through 8 | | | 9 | 14,086. |
| nterest | 10 | Home mortgage interest and points reported to you on Form 1098 | 10 | 23,375. | | |
| You Paid | 11 | Home mortgage interest not reported to you on Form 1098. If paid | | | | |
| See | | to the person from whom you bought the home, see page A-4 | | | | |
| page A-3.) | | and show that person's name, identifying no., and address | | | | |
| | | | | | | |
| Note. | | | 11 | | | |
| Personal nterest is | 12 | Points not reported to you on Form 1098. See page A-4 | | | | |
| not | | for special rules | 12 | | | |
| leductible. | 13 | Investment interest. Attach Form 4952 if required. (See | | 12 000 | | |
| | 4.4 | page A-4.) SEE STATEMENT 4. | 13 | 12,000. | | 25 275 |
| | | Add lines 10 through 13 | 100000000000000000000000000000000000000 | <u> </u> | 14 | 35,375. |
| Gifts to | 15 | Gifts by cash or check. If you made any gift of \$250 or | | 1,920. | | |
| Charity | 46 | more, see page A-4 SEE STATEMENT 4. Other than by cash or check. If any gift of \$250 or more, | 15 | 1,920. | | |
| f you made a | 10 | see page A-4. You must attach Form 8283 if over \$500 | 16 | 460. | | STMT 5 |
| gift and got a penefit for it, | 17 | Carryover from prior year | | 7,023. | | SIMI S |
| see page A-4. | | Add lines 15 through 17 | | | 18 | 9,403. |
| Casualty and | | Add lines to through 17 | • • • | <u> </u> | 10 | 3,403. |
| Theft Losses | | Casualty or theft loss(es). Attach Form 4684. (See page A-5.) | | | 19 | |
| Job Expenses | | Unreimbursed employee expenses - job travel, union | | | | |
| and Most | | dues, job education, etc. Attach Form 2106 or 2106-EZ | | | | |
| Other | | if required. (See page A-6.) | | | | |
| Miscellaneous | | | | | | |
| Deductions | | | 20 | | | |
| | 21 | Tax preparation fees | 21 | 1,500. | | |
| See | 22 | Other expenses - investment, safe deposit box, etc. List | | · | | |
| page A-5.) | | type and amount ▶ | | | | |
| | | | 22 | | | |
| | 23 | Add lines 20 through 22 | 23 | 1,500. | | |
| | 24 | Enter amount from Form 1040, line 37 · · · · · 24 332,102. | | | | |
| | 25 | Multiply line 24 by 2% (.02) | 25 | 6,642. | | |
| | 26 | Subtract line 25 from line 23. If line 25 is more than line 23, | enter | -0 | 26 | NONE |
| Other | 27 | Other- from list on page A-6. List type and amount | | | | |
| Miscellaneou | IS | | | | | |
| Deductions | | | | | 27 | |
| Γotal | 28 | Is Form 1040, line 37, over \$142,700 (over \$71,350 if marr | ied fili | ng separately)? | | |
| temized | | No. Your deduction is not limited. Add the amounts | in the | e far right column | | |
| Deductions | | for lines 4 through 27. Also, enter this amount | on For | rm 1040, line 39. | 28 | 53,182. |
| | | X Yes. Your deduction may be limited. See page A-6 for | or the | amount to enter. | | SEE STMT 6 |
| | | | | | | |

Pg 13 of 88 Schedules A&B (Form 1040) 2004 OMB No. 1545-0074 Page **2**

| | Form 1040. Do not enter name and social security number if shown on other side. | Your social secu | rity nun | nber |
|---|---|-----------------------------------|---|----------|
| ANDREW CO | OHEN & RITA COHEN | Attacl | hment | |
| | Schedule B - Interest and Ordinary Dividends | Seque | ence No | . 0 |
| Part I Interest (See page B-1 and the instructions for Form 1040, line 8a.) | 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ► J BANK OF AMERICA T AMERITRADE | Amo | 4.4 | 46 21 |
| Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form. | | 1 | | |
| iom. | 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. | 2 | 4 | 67 |
| | 4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ▶ Note. If line 4 is over \$1,500, you must complete Part III. | 4 Amo | | 67 |
| Part II Ordinary Dividends (See page B-2 and the instructions for Form 1040. | 5 List name of payer ▶ T BERNARD L. MADOFF T AMERITRADE | | 5,22 1,5 | |
| Note. If you received a Form 1099-DIV or substitute statement from | | 5 | | |
| a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form. | | | | |
| | Note. If line 6 is over \$1,500, you must complete Part III. | | 6,7 | 35 |
| Part III Foreign Accounts | You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividence a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a real taxable interest or ordinary dividence a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a real taxable interest or ordinary dividence at the foreign account; or other authority over account in a foreign country, such as a bank account, securities account, or other finance. | foreign trust. /er a financial | Yes | No |
| and Trusts | See page B-2 for exceptions and filing requirements for Form TD F 90-22.1 | | -60000000000000000000000000000000000000 | х |

8 During 2004, did you receive a distribution from, or were you the grantor of, or transferor to, a

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule B (Form 1040) 2004

X

(See page B-2.) **b** If "Yes," enter the name of the foreign country ▶

SCHEDULE C (Form 1040)

Pg 14 of 88 Profit or Loss From Business

(Sole Proprietorship)

| OMB No. 1545-0074 |
|-------------------|
| 0004 |
| 20 04 |
| G⊕ U ∓ |
| Attachment |
| |

Department of the Treasury Internal Revenue Service

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

► Attach to Form 1040 or 1041. ► See Instructions for Schedule C (Form 1040).

Sequence No. 09

| Nam | e of proprietor | | | | | Socia | l securi | ty number (SSN) |
|----------|---|----------|---------------------------------------|-------|--|-------------|----------|---------------------------------|
| RI | TA COHEN | | | | | | | |
| 4 | Principal business or profession, incl | uding p | roduct or service (see pa | ge C- | 2 of the instructions) | ВЕ | nter cod | le from pages C-7, 8, & 9 |
| IN | DEPENDENT ARTISTS, | WRI: | rers, perfor | MEI | RS | | | 711510 |
| | Business name. If no separate busines | ss name | e, leave blank. | | | D E | nployer | ID number (EIN), if any |
| RI | TA A. COHEN | | | | | | | |
| = | Business address (including suite or ro City, town or post office, state, and ZII | | | | G HOUSE ROAD ACH, VA. 23455 | | | |
| | Accounting method: (1) X Cash | (2) | | | | | | |
| 3 | Accounting method: (1) X Cash Did you "materially participate" in the | operati | ion of this business duri | na 20 | 004? If "No." see page C-3 for limit on lo | sses | | X Yes No |
| 4 | If you started or acquired this busines | ss durin | g 2004, check here | | | | | |
| Pa | rt I Income | | | | | | | |
| 1 | Gross receipts or sales. Caution. If this | s incom | e was reported to you c | n Fo | rm W-2 and the "Statutory | | | |
| | employee" box on that form was chec | ked, se | e page C-3 and check he | ere _ | > | \Box | 1 | NONE |
| 2 | Returns and allowances | | | | | | 2 | |
| 3 | Subtract line 2 from line 1 | | | | | | 3 | NONE |
| 4 | Cost of goods sold (from line 42 on pa | | | | | | 4 | |
| 5 | Gross profit. Subtract line 4 from line | | | | | | 5 | NONE |
| 6 | Other income, including Federal and | | | | | | 6 | |
| 7 | Gross income. Add lines 5 and 6 | <u></u> | | | | | 7 | NONE |
| Pa | rt II Expenses. Enter expense | es for | business use of you | ur ho | ome only on line 30. | | | |
| 8 | Advertising | 8 | | 19 | Pension and profit-sharing plans | | 19 | |
| | Car and truck expenses | | | 20 | Rent or lease (see page C-5): | | | |
| | (see page C-3) . S.TMT7 | 9 | 1,491. | а | Vehicles, machinery, and equipment | | 20a | |
| 10 | Commissions and fees | 10 | | b | Other business property | | 20b | |
| 11 | Contract labor | | | 21 | Repairs and maintenance | | 21 | |
| | (see page C-4) | 11 | | 22 | Supplies (not included in Part III) | | 22 | |
| 12 | | 12 | | 23 | Taxes and licenses | | 23 | |
| 13 | Depreciation and section 179 | | | 24 | Travel, meals, and entertainment: | | | |
| | expense deduction (not included | | | а | Travel | | 24a | 5,024. |
| | in Part III) (see page C-4) | 13 | | b | Meals and | | | |
| 14 | Employee benefit programs | | | | | <u> 17.</u> | | |
| | (other than on line 19) | 14 | | С | Enter nondeduct- ible amount in- | | | |
| 15 | Insurance (other than health) | 15 | | | cluded on line 24b | | | |
| 16 | Interest: | | | | · · · · · · · · · · · · · · · · · · · | <u>59.</u> | | |
| а | Mortgage (paid to banks, etc.) | 16a | | | Subtract line 24c from line 24b | | 24d | 58. |
| b | Other | 16b | | 25 | Utilities | | 25 | |
| 17 | Legal and professional | | | 26 | Wages (less employment credits) | | 26 | |
| | services | 17 | | 27 | Other expenses (from line 48 on | | | |
| | Office expense | 18 | | | page 2) | | 27 | <u>5,637.</u> |
| | Total expenses before expenses for | | | | | > | 28 | 12,210. |
| | Tentative profit (loss). Subtract line 28 | | | | | | 29 | -12,210. |
| | Expenses for business use of your hor | | | | | | 30 | |
| 31 | Net profit or (loss). Subtract line 30 f | | | | . (-1-1-1-1 | | | |
| | • If a profit, enter on Form 1040, line | | | line | z (statutory employees, | | _ | 10 010 |
| | see page C-6). Estates and trusts, ent | er on Fo | orm 1041, line 3. | | ı | _ | 31 | -12,210. |
| • - | • If a loss, you must go to line 32. | | | |) | | | |
| 32 | If you have a loss, check the box that | | • | | , , , , , | | 「 | |
| | If you checked 32a, enter the loss of the following state of the loss of the following state of the loss of the following state of the loss of th | | | | | > | 32a | All investment is at risk. |
| | (statutory employees, see page C-6). | | · · · · · · · · · · · · · · · · · · · | m 104 | +1, line 3. | | 32b _ | Some investment is not at risk. |
| | If you checked 32b, you must attac | 11 FOIN | 1 0 130. | | | | | |

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule C (Form 1040) 2004

| | 08-01789-cgm Doc 13287-10 Filed 05/09/16 Entered 05/09/16 21: | 31:5 | 0 Evhibit | Page 2 |
|----------|--|------|-------------------|---------------|
| Pa | Cost of Goods Sold (see page C-6) | | | |
| 33 | Method(s) used to value closing inventory: a Cost b Lower of cost or market c _ | Ot | her (attach expla | nation) |
| 34 | Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If | | Yes | X No |
| | "Yes," attach explanation | | les | 2 <u>1</u> NO |
| 35 | Inventory at beginning of year. If different from last year's closing inventory, attach explanation | 35 | | |
| | | | | |
| 36 | Purchases less cost of items withdrawn for personal use | 36 | | |
| 37 | Coat of labor. Do not include any amounts noid to yourself | 37 | | |
| 31 | Cost of labor. Do not include any amounts paid to yourself | 31 | | |
| 38 | Materials and supplies | 38 | | |
| | | | | |
| 39 | Other costs | 39 | | |
| 40 | Add lines 35 through 39 | 40 | | |
| | | | | |
| 41 | Inventory at end of year | 41 | | |
| 40 | Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4 | | | |
| 42 Pa | t IV Information on Your Vehicle. Complete this part only if you are claiming of | | r truck exne | nses on |
| | line 9 and are not required to file Form 4562 for this business. See the instruc- C-4 to find out if you must file Form 4562. | | | |
| 43 | When did you place your vehicle in service for business purposes? (month, day, year) ▶ | | | |
| 44 | Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for | or: | | |
| а | Businessb Commutingc Other | | | |
| 45 | Do you (or your spouse) have another vehicle available for personal use? | | Yes | No |
| 46 | Was your vehicle available for personal use during off-duty hours? | | Yes | No |
| b | Do you have evidence to support your deduction? If "Yes," is the evidence written? | | Yes | No No |
| Pa | Other Expenses. List below business expenses not included on lines 8-26 or | line | 30. | |
| ДП | DITION EXPENSES | | | 220. |
| | <u> </u> | | | |
| VO | ICE_TRAINING | | | 730. |
| CIII | ZEM MIGIG | | | 440 |
| ΣП. | EET_MUSIC | | | 449. |
| CO | STUMES | | | 2,325. |
| | | | | |
| MI | SCELLANEOUS | | | 465. |
| MA | KE UP AND HAIR | | | 1,132. |
| PI | CTURES | | | 26. |
| | | | | |
| PI | ANO ACCOMPANIEST | | | 290. |
| | | | | F 605 |
| 48 | Total other expenses. Enter here and on page 1, line 27 | 48 | | 5,637. |

SCHEDULE C (Form 1040)

Pg 16 of 88 Profit or Loss From Business

(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

OMB No. 1545-0074

2004

Attachment
Sequence No. 09

Department of the Treasury Internal Revenue Service

► Attach to Form 1040 or 1041. ► See Instructions for Schedule C (Form 1040).

| Nam | lame of proprietor Social security number (SSN) | | | | | | | | | | | |
|-----------------------------------|---|---------------|-------------------------------|---------|-------------------------------------|------------|-----|--------------|--------------|--|--|--|
| <u>AN</u> | NDREW COHEN | | | | | | | | | | | |
| Α | A Principal business or profession, including product or service (see page C-2 of the instructions) B Enter code from pages C-7, 8, & | | | | | | | | | | | |
| RESIDENTIAL BUILDING CONSTRUCTION | | | | | | | | | | | | |
| С | Business name. If no separate business name, leave blank. D Employer ID number (EIN), if any | | | | | | | | | | | |
| <u>AN</u> | NDREW'S DREAMLAND, LLC 61-1441435 | | | | | | | | | | | |
| E | Business address (including suite or room no.) ► 3940 MEETING HOUSE DRIVE City, town or post office, state, and ZIP code VIRGINIA BEACH, VA. 23455 | | | | | | | | | | | |
| | Accounting method: (1) X Cash | | , | (3) | | | | | | | | |
| G | Did you "materially participate" in the | | | | | | | | No | | | |
| Н | If you started or acquired this busines | s duri | ng 2004, check here | | | | | . <u> </u> ▶ | | | | |
| Pa | | | | | | | | | <u>'</u> | | | |
| 1 | Gross receipts or sales. Caution. If this | inco | me was reported to you | on Fo | rm W-2 and the "Statutory | _ | | | | | | |
| | employee" box on that form was chec | ked, s | ee page C-3 and check he | ere . | | \cdot | 1 | | | | | |
| 2 | Returns and allowances | | | | | | 2 | | | | | |
| 3 | Subtract line 2 from line 1 | | | | | | 3 | | | | | |
| 4 | Cost of goods sold (from line 42 on pa | | | | | | 4 | | | | | |
| 5 | Gross profit. Subtract line 4 from line | | | | | | 5 | | | | | |
| 6 | Other income, including Federal and | state | gasoline or fuel tax credit o | or refu | und (see page C-3) | | 6 | | | | | |
| 7 | Gross income. Add lines 5 and 6 | | <u> </u> | | | <u>. ▶</u> | 7 | | | | | |
| Pa | rt Expenses. Enter expense | es fo | business use of yo | ur ho | ome only on line 30. | | | | | | | |
| 8 | Advertising | 8 | | 19 | Pension and profit-sharing plans | | 19 | | | | | |
| 9 | Car and truck expenses | | | 20 | Rent or lease (see page C-5): | | | | | | | |
| | (see page C-3) | 9 | | а | Vehicles, machinery, and equipment | | 20a | | | | | |
| 10 | Commissions and fees | 10 | | b | Other business property | | 20b | | | | | |
| 11 | Contract labor | | | 21 | Repairs and maintenance | | 21 | | | | | |
| | (see page C-4) | 11 | | 22 | Supplies (not included in Part III) | | 22 | | | | | |
| 12 | Depletion | 12 | | 23 | Taxes and licenses | | 23 | | <u>50.</u> | | | |
| 13 | Depreciation and section 179 | | | 24 | Travel, meals, and entertainment: | | | | | | | |
| | expense deduction (not included | | | а | Travel | | 24a | | | | | |
| | in Part III) (see page C-4) | 13 | | b | Meals and | | | | | | | |
| 14 | Employee benefit programs | | | | entertainment . | | | | | | | |
| | (other than on line 19) | 14 | | C | Enter nondeduct- ible amount in- | | | | | | | |
| 15 | Insurance (other than health) | 15 | | | cluded on line 24b | | | | | | | |
| 16 | Interest: | | | | (see page C-5) | | | | | | | |
| а | Mortgage (paid to banks, etc.) | 16a | | | Subtract line 24c from line 24b | | 24d | | | | | |
| b | Other | 16b | | 25 | Utilities | | 25 | | | | | |
| 17 | Legal and professional | | | 26 | Wages (less employment credits) | | 26 | | | | | |
| | services | 17 | 890. | 27 | Other expenses (from line 48 on | | | | | | | |
| 18 | Office expense | 18 | 170. | | page 2) | | 27 | 1 | <u>,523.</u> | | | |
| 28 | Total expenses before expenses for I | ousine | ess use of home. Add line | s 8 th | nrough 27 in columns | | 28 | 2 | <u>,633.</u> | | | |
| 29 | Tentative profit (loss). Subtract line 28 | | | | | | 29 | -2 | <u>,633.</u> | | | |
| 30 | Expenses for business use of your hon | ne. Att | ach Form 8829 | | | | 30 | | | | | |
| 31 | Net profit or (loss). Subtract line 30 f | rom lir | ne 29. | | _ | | | | | | | |
| | If a profit, enter on Form 1040, line | 12 , a | nd also on Schedule SE | , line | 2 (statutory employees, | l | | | | | | |
| | see page C-6). Estates and trusts, enter | er on F | Form 1041, line 3. | | | > | 31 | -2 | <u>,633.</u> | | | |
| | • If a loss, you must go to line 32. | | | | |) | | | | | | |
| 32 | If you have a loss, check the box that | desc | ibes your investment in th | nis act | tivity (see page C-6). | ١ | _ | \neg | | | | |
| | If you checked 32a, enter the loss of | n For | m 1040, line 12, and als | o on s | Schedule SE, line 2 | \ | 32a | _ | | | | |
| | (statutory employees, see page C-6). | | * | m 104 | 41, line 3. | ſ | 32b | Some invest | ment is not | | | |
| | If you checked 32b, you must attac | h For | m 6198. | | | • | | at HSN. | | | | |

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule C (Form 1040) 2004

| Sche | 08-01789-cgm Doc 13287-10 Filed 05/09/16 Entered 05/09/16 21: | 31:5 | 0 Evhihit 1 Page 2 |
|-------------|--|------|--------------------------|
| | till Cost of Goods Sold (see page C-6) | | uge z |
| 33 34 | Method(s) used to value closing inventory: a X Cost b Lower of cost or market c Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If | 01 | her (attach explanation) |
| 34 | "Yes," attach explanation | | Yes X No |
| 35 | Inventory at beginning of year. If different from last year's closing inventory, attach explanation | 35 | 1,388,351. |
| 36 | Purchases less cost of items withdrawn for personal use | 36 | |
| 37 | Cost of labor. Do not include any amounts paid to yourself | 37 | |
| 38 | Materials and supplies | 38 | |
| 39 | Other costs SEE STATEMENT 8 | 39 | 510,713. |
| 40 | Add lines 35 through 39 | 40 | 1,899,064. |
| 41 | Inventory at end of year | 41 | 1,899,064. |
| 42 | Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4 | 42 | |
| Pa | Information on Your Vehicle. Complete this part only if you are claiming line 9 and are not required to file Form 4562 for this business. See the instru C-4 to find out if you must file Form 4562. | | |
| 43 | When did you place your vehicle in service for business purposes? (month, day, year) ▶ | • | |
| 44 | Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for | or: | |
| а | Businessb Commutingc Other | | |
| 45 | Do you (or your spouse) have another vehicle available for personal use? | | Yes No |
| 46 | Was your vehicle available for personal use during off-duty hours? | | Yes No |
| b | Do you have evidence to support your deduction? | | Yes No |
| Pai | Other Expenses. List below business expenses not included on lines 8-26 or | line | 30. |
| <u>CO</u> 1 | NTINUING EDUCATION | | 735. |
| <u>AM</u> (| ORTIZATION | | 788. |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| 48 | Total other expenses. Enter here and on page 1, line 27 | 48 | 1,523. |

► Attach to Form 1040.

SCHEDULE D (Form 1040)

Department of the Treasury Internal Revenue Service

Capital Pa 18 of 88 Losses

► See Instructions for Schedule D (Form 1040). ► Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

| Name(s) shown on Form 1040 | | | | Your soc | ial security number |
|---|--|----------------------------------|--|--|---|
| ANDREW COHEN & RITA COH | | | | 095- | -62-6976 |
| Part I Short-Term Capital Gains a | and Losses - Asse | ets Held One Yea | r or Less | | |
| (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold (Mo., day, yr.) | (d) Sales price (see page D-6 of the instructions) | (e) Cost or other basis (see page D-6 of the instructions) | (f) Gain or (loss) Subtract (e) from (d) |
| 1 | | | | | |
| BERNARD L. MADOFF | VARIOUS | 2004 | 32,430,191. | 32,198,714. | 231,477. |
| AMERITRADE- SHORT TERM CAPITAL GAIN | VARIOUS | 2004 | 440,414. | 404,194. | 36,220. |
| 2 Enter your short-term totals, if any, | | | | | |
| line 2 | | | | | |
| 3 Total short-term sales price amou | | | 32,870,605. | | |
| column (d) | | or (loss) from For | | | |
| 6781, and 8824 | | ` ' | | 4 | |
| 5 Net short-term gain or (loss) from p | artnerships, S corp | orations, estates, an | id trusts from | | |
| Schedule(s) K-1 | | | | 5 | |
| 6 Short-term capital loss carryover. E | , | • | • | | |
| Carryover Worksheet on page D-6 | of the instructions | | | 6 |) |
| 7 Net short-term capital gain or (loss | a). Combine lines 1 i | through 6 in column | n (f) | | 267,697. |
| Part II Long-Term Capital Gains a | and Losses - Asse | ets Held More Th | an One Year | , <u>, , , , , , , , , , , , , , , , , , </u> | |
| (a) Description of property (Example: 100 sh. XYZ Co.) | (b) Date acquired (Mo., day, yr.) | (c) Date sold (Mo., day, yr.) | (d) Sales price (see page D-6 of the instructions) | (e) Cost or other basis (see page D-6 of the instructions) | (f) Gain or (loss) Subtract (e) from (d) |
| 8 | | | | | |
| AMERITRADE- LONG TERM CAPITAL GAIN | VARIOUS | 2004 | 64,710. | 37,256. | 27,454. |
| | | | | | |
| | | | | | |
| 9 Enter your long-term totals, if any, filine 9 | | 9 | | | |
| 10 Total long-term sales price amount | ts, Add lines 8 and | 9 in | 64 710 | | |
| column (d) | | | 64,710. 252; and | | |
| long-term gain or (loss) from Forms | s 4684, 6781, and 8 | 8824 | | 11 | |
| 12 Net long-term gain or (loss) from pa Schedule(s) K-1 | artnerships, S corpo | | | 12 | |
| 13 Capital gain distributions. See page | D-1 of the instruction | nne | | 13 | |
| 14 Long-term capital loss carryover. E | | | | | |
| Carryover Worksheet on page D-6 15 Net long-term capital gain or (loss) | | | | | (|

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule D (Form 1040) 2004

Part III on the back . .

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ANDREW COHEN & RITA COHEN Pg 19 of 88

Schedule D (Form 1040) 2004 Page 2

| Pa | rt III Summary | |
|----|--|---------------|
| 16 | Combine lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and go to line 21. If a gain, enter the gain on Form 1040, line 13, and then go to line 17 below | . 16 295,151. |
| 17 | Are lines 15 and 16 both gains? X Yes. Go to line 18. No. Skip lines 18 through 21, and go to line 22. | |
| 18 | Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-7 of the instructions | 18 |
| 19 | Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-8 of the instructions | 19 |
| 20 | Are lines 18 and 19 both zero or blank? X Yes. Complete Form 1040 through line 42, and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 34 of the Instructions for Form 1040. Do not complete lines 21 and 22 below. | |
| | No. Complete Form 1040 through line 42, and then complete the Schedule D Tax Worksheet on page D-9 of the instructions. Do not complete lines 21 and 22 below. | |
| 21 | If line 16 is a loss, enter here and on Form 1040, line 13, the smaller of: | |
| | The loss on line 16 or (\$3,000), or if married filing separately, (\$1,500) | . 21 (|
| | Note. When figuring which amount is smaller, treat both amounts as positive numbers. | |
| 22 | Do you have qualified dividends on Form 1040, line 9b? Yes. Complete Form 1040 through line 42, and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 34 of the Instructions for Form 1040. No. Complete the rest of Form 1040. | |

Exhibit J

Attachment Sequence No. **67**

Pg 20 of 88 **Depreciation and Amortization** OMB No. 1545-0172

(Including Information on Listed Property) ▶ See separate instructions.

Department of the Treasury Internal Revenue Service Name(s) shown on return

► Attach to your tax return.

Identifying number

| ANDREW | COHEN | & | RITA | COHEN | |
|----------------|-----------------|--------|--------------|-------|--|
| Business or ac | tivity to which | this f | form relates | | |

| Busi | ness or activity to which this form relates | 3 | | | | | | | |
|-----------|--|--|--|--------------|---------------------|----------------|-----------------|-------|----------------------------|
| <u>SU</u> | MMARY FORM 4562 | | | | | | | | |
| Pa | rt I Election To Expense Note: If you have any | | | | you compl | lete Part I. | | | |
| 1 | Maximum amount. See page 2 of | | | | | | | 1 | 102,000. |
| 2 | Total cost of section 179 property | | | | | | | 2 | , |
| 3 | Threshold cost of section 179 pro | | | | | | | 3 | 410,000. |
| 4 5 | Reduction in limitation. Subtract I Dollar limitation for tax year. Subtract line 4 filing separately, see page 3 of the instruction | ine 3 from line 2. If zero of from line 1. If zero or less, enter- | or less, enter -0 |) | | | | 4 | |
| | | tion of property | | | usiness use only | | | | |
| 6 | `` | | | | | ., | | | |
| | | | | | | | | | |
| 7 | Listed property. Enter the amount | from line 29 | | | 7 | | | | |
| 8 | Total elected cost of section 179 | property. Add amounts i | n column (c), l | ines 6 and | ···· — 7 | - | | 8 | |
| 9 | Tentative deduction. Enter the sm | | | | | | | 9 | |
| 10 | Carryover of disallowed deduction | n from line 13 of your 20 | 03 Form 4562 | | | | • • • | 10 | |
| 11 | Business income limitation. Enter | | | | | | | 11 | |
| 12 | Section 179 expense deduction. | | | | | | | 12 | |
| 13 | Carryover of disallowed deduction | | | | | | | | |
| | e: Do not use Part II or Part III below | | | | | | | | |
| Pa | rt Special Depreciatio | n Allowance and O | ther Depred | ciation ([| Oo not incl | ude listed pro | operty | /.) | |
| 14 | | or qualified property (oth | er than listed i | property) pl | aced in servic | e | | | |
| | during the tax year (see page 3 of | | | | | | | 14 | |
| 15 | Property subject to section 168(f) | | | | | | | 15 | |
| 16 | Other depreciation (including ACI | RS) (see page 4 of the ins | structions) | | | | | 16 | |
| Pa | rt III MACRS Depreciation | | | | | | | | |
| | • | | | tion A | | , | | | |
| 17 | MACRS deductions for assets pla | aced in service in tax vea | | | | | | 17 | |
| 18 | If you are electing under section | | | | | | | | |
| | into one or more general asset acc | | | | _ | | | | |
| | Section B - Assets | | | | | | Depre | ciati | on System |
| | (a) Classification of property | (b) Month and year placed in service | (c) Basis for of (business/inversionly - see ins | estment use | (d) Recovery period | (e) Convention | (f) Me | ethod | (g) Depreciation deduction |
| 19a | 3-year property | | | , | | | | | |
| b | 5-year property | | | | | | | | |
| | : 7-year property | | | | | | | | |
| c | 1 10-year property | | | | | | | | |
| —е | 15-year property | | | | | | | | |
| | 20-year property | | | | | | | | |
| | 25-year property | | | | 25 yrs. | | S | /L | |
| | n Residential rental | | | | 27.5 yrs. | мм | - | /L | |
| • | property | | | | 27.5 yrs. | мм | S | /L | |
| | Nonresidential real | | | | 39 yrs. | мм | S | /L | |
| • | property | | | | 1 | мм | - | /L | |
| | Section C - Assets Pla | aced in Service Du | ring 2004 ⁻ | Tax Year | Using the | | | | ion System |
| 20a | Class life | doca iii dei vide Bi | 11111g 2004 | iax icai | | 7 iiiciiidiive | 1 - | /L | |
| | 12-year | | | | 12 yrs. | | + | /L | |
| | 40-year | | | | 40 yrs. | мм | + | /L | |
| _ | rt IV Summary (see page | 8 of the instructions | .) | | , | | | - | |
| | Listed property. Enter amount from | lin- 20 | , | | | | | 21 | |
| | Total. Add amounts from line 1 | | | | olumn (a) a | | | - | |
| | Enter here and on the appropri | | | | | | | 22 | |
| 23 | For assets shown above and place | ed in service during the c | urrent year, | | | | | | |
| For | enter the portion of the basis attri | | | | 23 | | | | Form 4562 (2004) |

▶ See separate instructions.

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Depreciation and Amortization

(Including Information on Listed Property)

► Attach to your tax return.

OMB No. 1545-0172

Exhibit J

Attachment Sequence No. **67**

Identifying number

Department of the Treasury Internal Revenue Service

Form **4562**

Name(s) shown on return

| | ness or activity to which this form relates | COREN | | | | | | | _ |
|---------|---|-------------------------------------|------------------------------|--------------------------|------------------|---------------------------------------|---------|--------|----------------------------|
| | | | | | | | | | CCHEDITE C |
| | TA A. COHEN rt I Election To Expense | Cortain Proporty I | Indor Socti | on 179 | | | | | SCHEDULE C |
| Га | Note: If you have any | | | | vou compl | ete Part I. | | | |
| 1 | Maximum amount. See page 2 of | <u> </u> | | | <u> </u> | | | 1 | |
| 2 | Total cost of section 179 property | | | | | | | 2 | |
| 3 | Threshold cost of section 179 pro | | | | | | | 3 | |
| 4 | Reduction in limitation. Subtract li | ne 3 from line 2. If zero o | or less, enter - |) - | | | | 4 | |
| 5 | Dollar limitation for tax year. Subtract line 4 filing separately, see page 3 of the instructions | rom line 1. If zero or less, enter | -0 If married | | | | | 5 | |
| | | on of property | | | isiness use only | | ed cost | | |
| 6 | | | | | | | | | |
| | | | | | | | | | |
| 7 | Listed property. Enter the amount | | | | | | | | |
| 8 | Total elected cost of section 179 p | | | | | | | 8 | |
| 9 | Tentative deduction. Enter the small | aller of line 5 or line 8 . | | | | | | 9 | |
| 10 | Carryover of disallowed deduction | | | | | | | 10 | |
| 11 | Business income limitation. Enter | | | | | | | 11 | |
| 12 | Section 179 expense deduction. A | dd lines 9 and 10, but | do not enter n | nore than lir | ne 11 . <u></u> | | | 12 | |
| | Carryover of disallowed deduction | | | | ▶ 13 | | | | |
| | e: Do not use Part II or Part III below | <u> </u> | | | | | | | |
| | rt Special Depreciation | | | • | | · · · · · · · · · · · · · · · · · · · | operty | .) | |
| 14 | Special depreciation allowance for | | | | | | | | |
| | during the tax year (see page 3 of | | | | | | | 14 | |
| 15 | Property subject to section 168(f) | | | | | | | 15 | |
| | Other depreciation (including ACR | | | | | | | 16 | |
| Fa | rt III MACRS Depreciation | (Do not include liste | | | e 5 of the in | structions.) | | | |
| | | | | tion A | | | | | T |
| 17 | MACRS deductions for assets pla If you are electing under section | | | | | | | 17 | |
| 18 | into one or more general asset acc | | | | _ | Life tax year | | | |
| | Section B - Assets | Placed in Service | During 200 | | ar Using t | he General [| Depred | ciatio | on System |
| | (a) Classification of property | (b) Month and year placed in | (c) Basis for (business/inve | depreciation estment use | (d) Recovery | (e) Convention | (f) Me | | (g) Depreciation deduction |
| 100 | 2 year property | service | only - see in | structions) | period | | | | |
| | 3-year property | | | | | | | | |
| | 5-year property 7-year property | | | | | | | | |
| | I 10-year property | | | | | | | | |
| | 15-year property | _ | | | | | | | |
| | 20-year property | _ | | | | | | | |
| | 25-year property | | | | 25 yrs. | | S/ | 1 | |
| | | | | | 27.5 yrs. | ММ | S/ | | |
| n | Residential rental property | | | | 27.5 yrs. | M M | S/ | | |
| | | | | | 39 yrs. | M M | S/ | | |
| ' | Nonresidential real property | | | | 00 710. | M M | S/ | | |
| | Section C - Assets Pla | ced in Service Du | ring 2004 | Tay Year | Using the | | | | on System |
| 20a | Class life | | 11111g 200+ | Tux Tui | | 7 HETHALIVE | S/ | | - Cystein |
| | 12-year | | | | 12 yrs. | | S/ | | |
| | 40-year | | 8 | | 40 yrs. | ММ | S/ | | |
| | rt IV Summary (see page 8 | 8 of the instructions | ;) | | | • | | | 1 |
| | Listed property. Enter amount from | | , | | | | | 21 | |
| | Total. Add amounts from line 12 | | | id 20 in co | olumn (ɑ). aı | nd line 21. | | | |
| _ | Enter here and on the appropria | | | | | | | 22 | |
| 23 | For assets shown above and place | • | • | | | | - | | |
| _ | enter the portion of the basis attril | butable to section 263A | costs | <u></u> | 23 | | | _ | |
| For | Panerwork Reduction Act Notice | see separate instruction | ne | | | _ | | | 4500 |

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| orm 4562 | (2004) | | 1 9 == 01 00 | | • | ⊔age ∠ |
|----------|-------------------|-------------------------|---------------------------|----------------------|--------------------|--------|
| Part V | Listed Property | (Include automobiles, | , certain other vehicles, | cellular telephones, | certain computers, | and |
| | property used for | or entertainment, recre | eation, or amusement.) | | | |

| | Note: For a 24a, 24b, co | any vehicle for wolumns (a) through | hich you ((c) of Section | are us on A, al | sing the I of Sec | stand tion B, a | lard mi | leage tion C | if applica | able. | | | | | te only |
|----------|--|-------------------------------------|---|--------------------|-----------------------|------------------------|------------------------------------|---------------------|-----------------------|-------------------|----------------------------------|-------------|-------------------------------|--|----------------|
| | ction A - Depreciation | | | | | | | | | | | | | | |
| 24a | (a) Type of property (list vehicles first) | (b) Date placed in service | (c) Business/ investment use percentage | | (d) ost or othe basis | r Bas | (e) sis for depr siness/inve | eciation estment | (f) Recovery period | (9 Met | he evide g) hod/ ention | (I Depre | en? Xeh) ciation action | Yes (i Electorsection | ted n 179 |
| 25 | Special depreciation year and used more | • | ed listed prop | | | | uring the | tax | | | . 25 | | | | |
| | Property used more t | | | | · - | | | | | · · · · · | . 20 | | | | |
| | Troporty dood more t | | | % | page e e | 1 1110 1110 | ., ., ., ., ., . | ,. | | | | | | | |
| | | | | % | | | | | | | | | | | |
| | | | | % | | | | | | | | | | | |
| 27 | Property used 50% o | ⊥ ur less in a qualified h | | | e 8 of the | instruct | ions). | | | | | | | | |
| <u>-</u> | Troporty dood 5570 5 | | ` | % Pag | 0 0 01 111 | | | | | S/L - | | | | | |
| | | | | % | | | | | | S/L - | | | | | |
| | | | | % | | | | | | S/L - | | | | | |
| 20 | Add amounts in colu | mn (h) lings 25 thra | | | nd on lin | o 21 no | no 1 | | | | 28 | | | | |
| | Add amounts in colu | | | | | | | | | | | | . 29 | | |
| | 7 ad amounto in ooid | 1111 (1), 11110 20. Enter | | | Inform | | | | | | | | . 20 | | |
| | mplete this section for ou provided vehicles to | | ole proprieto | r, partne | er, or othe | er "more | than 5% | owner | ," or relate | | | eting this | section f | or those | vehicles |
| 30 | Total business/inves | tment miles driven | during the | (| a) | (1 | b) | | (c) | (0 | d) | (- | e) | (f |) |
| | year (do not include | commuting miles - S | See page 2 | Veh | icle 1 | Veh | cle 2 | Ve | hicle 3 | Vehi | icle 4 | Vehi | cle 5 | Vehi | cle 6 |
| | of the instructions) . | | [| 3, | 975. | | | | | | | | | | |
| 31 | Total commuting m | | | | | | | | | | | | | | |
| 32 | Total other person | onal (noncommutir | ng) miles | | | | | | | | | | | | |
| | driven | | | 7, | 025. | | | | | | | | | | |
| 33 | Total miles driven d | | | | | | | | | | | | | | |
| | through 32 | | | 11, | 000. | | | | | | | | | | |
| 34 | Was the vehicle ava | | | Yes | No | Yes | No | Yes | No | Yes | No | Yes | No | Yes | No |
| | off-duty hours? | | | X | | | | | | | | | | | |
| 35 | Was the vehicle us | | | | | | | | | | | | | | |
| | 5% owner or related p | person? | | X | | | | | | | | | | | |
| 36 | | le available for | | | | | | | | | | | | | |
| | use? | | | X | | | | | | | | | | | |
| | | Section C - Que | stions for I | Emplo | yers Wi | no Prov | ide Vel | icles | for Use b | y Their | Employ | /ees | | | |
| Ans | swer these questio | ns to determine | if you me | et an | except | ion to | compl | eting | Section | B for | vehicle | s usec | by er | nployee | s who |
| are | not more than 5% | owners or related p | persons (se | e page | ∋ 10 of t | he instr | uctions) | | | | | | | | |
| 37 | Do you maintain by your employees? | | | | | | | | | icles, i | ncluding | g comn | nuting, | Yes | No |
| 38 | Do you maintain a See page 10 of the ir | written policy state | ement that p | orohibit | s persor | nal use | of vehi | cles, e | xcept cor | - | | | | | |
| 39 | Do you treat all use o | | | | | | | | | | | | | | |
| | Do you provide | | | | | yees, | obtain | inform | ation fr | om you | ur emp | loyees | about | | |
| | the use of the vehicle | | | | | | | | | | | | | | |
| 41 | Do you meet the requ | uirements concernin | g qualified au | ıtomobi | le demoi | nstration | use? (S | ee pag | e 10 of the | instructi | ons.) | | | | |
| | Note: If your answer | | | | | | | | | | ′ • | | | | |
| Pa | rt VI Amortizat | | • | | | | | | | | | | | | |
| | | | (b) | | | (0) | | | (4) | | (e |) | | (f) | |
| | (a) Description o | of costs | (b) Date amorti | | | (c) Amortiz amou | | | (d) Code sectio |) | Amortiz perio percer | d or | | (f) ortization f his year | or |
| 42 | Amortization of costs | that begins during | our 2004 ta | year (| see page | 11 of th | e instruc | tions): | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| 43 | Amortization of costs | that began before y | our 2004 tax | year | | | | | | | | 43 | | | |
| | Total Add amounts i | | | | | | | | - | | · | 1 44 | | | |

Form **4562** (2004)

Exhibit J

OMB No. 1545-0172

Department of the Treasury

Internal Revenue Service Name(s) shown on return

Pg 23 of 88 **Depreciation and Amortization** (Including Information on Listed Property)

➤ See separate instructions.

► Attach to your tax return.

Attachment Sequence No. **67** Identifying number

ANDREW COHEN & RITA COHEN

| Dusii | ness or activity to which this form relates | | | | | | | |
|-------|--|---|--------------------|-----------------|-----------------|----------------|-------------|----------------------------|
| AN | <u>DREW'S DREAMLAND,</u> | LLC | | | | | _ | SCHEDULE C |
| Pa | rt I Election To Expense (Note: If you have any I | | | | you comp | lete Part I. | | |
| 1 | Maximum amount. See page 2 of t | the instructions for a hi | igher limit for ce | rtain busin | esses | | 1 | |
| 2 | Total cost of section 179 property | placed in service (see | page 3 of the ins | structions) | | | 2 | |
| 3 | Threshold cost of section 179 prop | perty before reduction i | n limitation | | | | 3 | |
| 4 | Reduction in limitation. Subtract lin | ne 3 from line 2. If zero | or less, enter -0- | | | | 4 | |
| | Dollar limitation for tax year. Subtract line 4 fifling separately, see page 3 of the instructions | rom line 1. If zero or less, enter | -0 If married | | | <u> </u> | 5 | |
| | (a) Description | on of property | | (b) Cost (bu | ısiness use onl | y) (c) Elect | ed cost | |
| 6 | | | | | | | | |
| | | | | | | | | |
| 7 | Listed property. Enter the amount | | | | | | | |
| 8 | Total elected cost of section 179 p | | | | | | | |
| 9 | Tentative deduction. Enter the sma | ller of line 5 or line 8. | | | | | 9 | |
| 10 | Carryover of disallowed deduction | | | | | | | |
| 11 | Business income limitation. Enter | | | | | | | |
| | Section 179 expense deduction. A | | | | | | 12 | |
| | Carryover of disallowed deduction | | | 12 | 🕨 13 | 3 | | |
| | e: Do not use Part II or Part III below | | | :-4: / F | N 4 ! 1 | | | |
| | rt Special Depreciation | | | | | • | operty.) | |
| 14 | Special depreciation allowance for | | | | | | | |
| | during the tax year (see page 3 of | | | | | | | |
| 15 | Property subject to section 168(f)(| 1) election (see page 4 | of the instruction | ns) | | | 15 | |
| | Other depreciation (including ACR | (S) (see page 4 of the in | structions) | | | | 16 | |
| Pa | rt III MACRS Depreciation | (Do not include liste | | | e 5 or the ir | istructions.) | | |
| | | | Sect | | | | 1 | |
| | MACRS deductions for assets place | | | | | | 17 | |
| 18 | If you are electing under section into one or more general asset according to the control of the | | | | | | | |
| | Section B - Assets | Placed in Service | During 2004 | 1 Tax Ye | ar Using t | he General I |)enreciati | on System |
| | Oction D /103cts i | (b) Month and | (c) Basis for de | | (d) Recovery | | Peprediati | |
| | (a) Classification of property | year placed in service | (business/inves | | period | (e) Convention | (f) Method | (g) Depreciation deduction |
| 19a | 3-year property | | , | | | | | |
| | 5-year property | | | | | | | |
| | | | | | | | | |
| d | 10-year property | | | | | | | |
| | 15-year property | | | | | | | |
| f | 20-year property | | | | | | | |
| | 25-year property | | | | 25 yrs. | | S/L | |
| h | Residential rental | | Ø. | | 27.5 yrs. | мм | S/L | |
| | property | | | | 27.5 yrs. | мм | S/L | |
| i | Nonresidential real | | | | 39 yrs. | мм | S/L | |
| • | property | | | | | мм | S/L | |
| | Section C - Assets Pla | ced in Service D | urina 2004 T | ax Year | Using the | Alternative | | ion Svstem |
| 20a | Class life | | | | | | S/L | |
| b | 12-year | | | | 12 yrs. | | S/L | |
| | 40-year | 200 m.m. a. | | | 40 yrs. | мм | S/L | |
| | rt IV Summary (see page 8 | 3 of the instructions | s) | | | | 1 | |
| 21 | Listed property. Enter amount from | | | | | | 21 | |
| | Total. Add amounts from line 12 | | 7, lines 19 and | I 20 in c | olumn (a). a | nd line 21. | • • • • | |
| _ | Enter here and on the appropria | · | | | | | 22 | |
| 23 | For assets shown above and place | • | • | | , | | | |
| | enter the portion of the basis attrib | = | | | 23 | <u>.</u> | | |
| For | Paperwork Reduction Act Notice. | | | | 1 | - | | Form 4562 (2004 |

08-01789-cgm Doc 13287-10 ANDREW COHEN & RITA COHEN Form 4562 (2004)

Filed 05/09/16 Entered 05/09/16 21:31:56 Pg 24 of 88

Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and

| | | | | | | | | | | amusen | | | | | | | | |
|-------|-----|-----|---------|-----|-------|-----|-----|-------|-----|----------|---------|------|----|-----------|-------|----------|----------|------|
| Note: | For | any | vehicle | for | which | you | are | using | the | standard | mileage | rate | or | deducting | lease | expense, | complete | only |

| | 24a, 24b, c | any vehicle for woolumns (a) through | (c) of Section | n A, all | of Sectio | n B, a | and Sec | ction C | if applica | able. | | | | | te only |
|----|--|---|---------------------------------------|------------|----------------------------|----------|-----------------------------|---------------------|---------------------------------|-------------------|-----------------------------------|-------------|--------------------------|-----------------------------|----------------|
| | | ion and Other Infor | | | | | | | <u>ns ≀or ıımı</u> 24b lf "∖ | | | | | | No |
| | (a) Type of property (list vehicles first) | (b) Date placed in service | (c) Business/ investment use | Cost | (d) t or other basis | Bas | (e) is for depresiness/inve | eciation estment | (f) Recovery period | (9 Met | ne evider 3) hod/ ention | (Depre | h) eciation uction | Yes (in Electric section co | n 179 |
| 25 | • | _ n allowance for qualifi ⊧than 50% in a qualifi | | | | | - | tax | | | . 25 | | | | 131 |
| 26 | • | than 50% in a qualifie | | | | | | | <u> </u> | <u> </u> | . 25 | | | | |
| | 1 reperty deed more | Than 55 % in a quality | 1 | 6 (300 p | ago o or t | | | · · | | | | | | | |
| | | | 9 | % | | | | | | | | | | | |
| | | | 9 | % | | | | | | | | | | | |
| 27 | Property used 50% | or less in a qualified b | ` | | 8 of the ir | nstruct | ions): | | | 1 | | | | 1000000000000 | |
| | | | | % | | | | | | S/L - | | | | _ | |
| | | | | % | | | | | | S/L - | | | | _ | |
| | | | 9 | % | | | | | | S/L - | | | | _ | |
| 28 | | umn (h), lines 25 thro | | | | | | | | | | | | | |
| 29 | Add amounts in colu | umn (i), line 26. Enter | here and on l | ine 7, pag | ge 1 | | <u></u> | | <u></u> | | | | . 29 | | |
| | | r vehicles used by a s to your employees, fir | ole proprietor | , partner, | | 'more | than 5% | owner | ," or relate | | | ting this | section | for those | vehicles |
| 30 | Total business/inve | stment miles driven | during the | (a) | | | o) | | (c) | | d) | | e) | | f) |
| | , , | e commuting miles - S | | Vehic | le 1 | Vehi | cle 2 | Ve | hicle 3 | Vehi | cle 4 | Veh | icle 5 | Vehi | cle 6 |
| | of the instructions) . | | | | | | | | | | | | | | |
| 31 | Total commuting | miles driven during | the year | | | | | | | | | | | | |
| 32 | Total other pers | sonal (noncommutir | ng) miles | | | | | | | | | | | | |
| | driven | | | | | | | | | | | | | | |
| 33 | | during the year. Add | | | | | | | | | | | | | |
| | | | | Yes | No | Yes | No | Yes | No | Yes | No | Yes | No | Yes | No |
| 34 | | ailable for personal u | - | 163 | NO | 163 | NO | 163 | NO | 165 | 140 | 163 | NO | 163 | NO |
| | | | I | | | | | | | | | | | | |
| 35 | | sed primarily by a i | | | | | | | | | | | | | |
| | | person? | | | | | | | | | | | | | |
| 36 | | cle available for | • | | | | | | | | | | | | |
| | use: | Section C - Que | | mplove | ers Who | Prov | ide Vel | nicles 1 | for Use b | v Their | Employ | ees | | | |
| | · | ons to determine owners or related p | if you mee | et an e | exceptio | n to | compl | eting | | - | | | d by e | mployee | s who |
| 37 | | a written policy | | | | | | | | icles, i | ncluding | comn | nuting, | Yes | No |
| 38 | Do you maintain a | written policy state | ement that p | rohibits | personal | use | of vehic | cles, e | xcept cor | nmuting | , by you | ır empl | oyees? | | |
| | | instructions for vehicl | | | | irector | s, or 1% | or mor | e owners | | | | | | |
| 39 | Do you treat all use | of vehicles by employe | es as persona | ıl use? . | | | | | | | | | | | |
| 40 | Do you provide | more than five | vehicles to | your | employe | es, e | obtain | inform | nation fr | om you | ır emp | oyees | about | | |
| | | les, and retain the info | | | | | | | | | | | | | |
| 41 | | quirements concernin r to 37, 38, 39, 40, or | | | | | | | | | ons.) . | | | | |
| Pa | rt VI Amortiza | tion | | | | | | | | | | | | | |
| | | | (b) | | | (c) | | | (d) | | (e) | | | (f) | |
| | (a) Description | of costs | Date amortiz | zation | А | mortiza | able | | Code | ; | Amortiz period | | Am | יי) ortization : | for |
| | | | begins | | | amou | nt | | sectio | n | percen | | | this year | |
| 42 | Amortization of cost | s that begins during | our 2004 tax | year (se | ee page 1 | 1 of the | e instruc | tions): | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| 43 | Amortization of cost | s that began before y | our 2004 tax y | year | | | | | | | | 43 | | | 788. |
| | | in column (f). See pa | | | | | | | | | | 44 | | | 788. |

Form **4562** (2004)

| | 1 924904 00 | |
|--------------------------|--------------------------|-------|
| NDREW COMEN & RITA COMEN | ≥200 + | COHEN |

| Description of Property | | | | | | | | | | | | | | | |
|-------------------------|------------------------------|--------------------------------|-----------|-----------------------------------|--------------------|------------------------|--|---------------------------------------|------|-------|---|---------------|---------------------|--------------------------------|---|
| ANDREW'S DREAMLAND,LLC | | | | s | CHEDULE C DE | EPRECIATION AND | O AMORTIZATIO | И | | | | | | | |
| DEPRECIATION | | | | | | | | | | | | | | | |
| Asset description | Date placed in service | Unadjusted Cost or basis | Bus. % | 179 exp. reduction in basis | Basis Reduction | Basis for depreciation | Beginning Accumulated depreciation | Ending Accumulated depreciation | Me- | Conv. | Life | ACRS class | M A CRS class | Current-year 179 expense | Current-year depreciation |
| | | | | | | | | | | | | | | • | • |
| | | | | | | | | | | | | | | | |
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| | | | | | | | | | | | | | | | |
| ļ. <u></u> | | | | | | | | | | | | | | | |
| Less: Retired Assets | | | | | | | | | | | | | | | |
| Subtotals | | | | | | | | | | | | | | | |
| Listed Froperty | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| Less: Retired Assets | | | | | | | | | | 1 | | | | [| |
| Subtotals | | | | | | | | | 1 | | | | | | r om en en eine ein ein ein ein ein ein ein |
| TOTALS | | | | | | | | | | | | | | | |
| AMORTIZATION | | | | <u> </u> | | I | | | | | | | | | |
| Asset description | Date placed in service | Cost or basis | | | | Her: | Accumulated amortization | Ending Accumulated amortization | Code | Life | | | | | Current-year amortization |
| ORGANIZATION COSTS | 08/18/2003 | | | | | | 11. | 45. | | 5.00 | | | | | 34. |
| LOAN COSTS | 08/19/2003 | | | | | | 251. | 1,005. | | 5.00 | 100000000000000000000000000000000000000 | | | | 754. |
| | 22, 23, 2303 | 3, | | | | | | 1,000. | | | | | | | ,54. |
| | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| TOTALS | | 3.941. | | | | | 262. | 1.050. | | | _ | | | | 788 |

*Assets Retired JSA 4X9024 1.000

Form 4952

Name(s) shown on return

Investment Interest Expense Deduction

Department of the Treasury
Internal Revenue Service (99)

► Attach to your tax return.

OMB No. 1545-0191

2004
Attachment Sequence No. 51

| ivam | e(s) snown on return | | | Identii | fying number |
|-----------|---|---------|--------------------|--|----------------|
| <u>AN</u> | DREW COHEN & RITA COHEN | | | | |
| Pa | rt I Total Investment Interest Expense | | | | |
| 1 | Investment interest expense paid or accrued in 2004 (see instructions). SE | E. S. | TATEMENT. 9 | 1 | 12,000. |
| 2 | Disallowed investment interest expense from 2003 Form 4952, line 7 | | | 2 | |
| 3 | Total investment interest expense. Add lines 1 and 2 | | | 3 | 12,000. |
| Pa | rt II Net Investment Income | | | Incompany of the last of the l | |
| 4a | Gross income from property held for investment (excluding any net | | | | |
| | gain from the disposition of property held for investment) | | 47,202. | | |
| b | Qualified dividends included on line 4a | 4 b | 1,510. | | |
| С | Subtract line 4b from line 4a | 1 1 | | 4c | <u>45,692.</u> |
| d | Net gain from the disposition of property held for investment | 4d | 295,151. | | |
| е | Enter the smaller of line 4d or your net capital gain from the disposition | | | | |
| | of property held for investment (see instructions) | | 27,454. | | |
| f | Subtract line 4e from line 4d | | | 4f | 267,697. |
| g | | | | | |
| | instructions) | | | 4g | NONE |
| h | | | | 4h | 313,389. |
| 5 | Investment expenses (see instructions) | | | 5 | |
| 6 | Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0- | | SEE. SIMI. 12. | 6 | 313,389. |
| Pa | rt III Investment Interest Expense Deduction | | | | |
| 7 | Disallowed investment interest expense to be carried forward to 200 | 5. Su | btract line 6 from | | |
| | line 3. If zero or less, enter -0- | | | 7 | NONE |
| _8_ | Investment interest expense deduction. Enter the smaller of line 3 or 6. Se | e instr | uctions | 8 | 12,000. |

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Purpose of Form

Use Form 4952 to figure the amount of investment interest expense you can deduct for 2004 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

For more information, see Pub. 550, Investment Income and Expenses.

Who Must File

If you are an individual, estate, or a trust, you must file Form 4952 to claim a deduction for your investment interest expense.

Exception. You do not have to file Form 4952 if all of the following apply.

- Your investment interest expense is not more than your investment income from interest and ordinary dividends minus any qualified dividends.
- You have no other deductible investment expenses.
- You have no disallowed investment interest expense from 2003.

Allocation of Interest Expense

If you paid or accrued interest on a loan and used the loan proceeds for more than one purpose, you may have to allocate the interest. This is necessary because different

rules apply to investment interest, personal interest, trade or business interest, home mortgage interest, and passive activity interest. See Pub. 535, Business Expenses.

Specific Instructions Part I-Total Investment Interest Expense

Line 1

Enter the investment interest expense paid or accrued during the tax year, regardless of when you incurred the indebtedness. Investment interest expense is interest paid or accrued on a loan or part of a loan that is allocable to property held for investment (as defined on this page).

Include investment interest expense reported to you on Schedule K-1 from a partnership or an S corporation. Include amortization of bond premium on taxable bonds purchased after October 22, 1986, but before January 1, 1988, unless you elected to offset amortizable bond premium against the interest payments on the bond. A taxable bond is a bond on which the interest is includible in gross income.

Investment interest expense does not include any of the following:

- Home mortgage interest.
- Interest expense that is properly allocable to a passive activity. Generally, a passive activity is any business activity in which you do not materially participate and any rental activity. See the Instructions for Form 8582, Passive Activity Loss Limitations, for details.

- Any interest expense that is capitalized, such as construction interest subject to section 263A.
- Interest expense related to tax-exempt interest income under section 265.
- Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

Property held for investment. Property held for investment includes property that produces income, not derived in the ordinary course of a trade or business, from interest, dividends, annuities, or royalties. It also includes property that produces gain or loss, not derived in the ordinary course of a trade or business, from the disposition of property that produces these types of income or is held for investment. However, it does not include an interest in a passive activity.

Exception. A working interest in an oil or gas property that you held directly or through an entity that did not limit your liability is property held for investment, but only if you did not materially participate in the activity.

Part II - Net Investment Income

Line 4a

Gross income from property held for investment includes income, unless derived in the ordinary course of a trade or business, from interest, ordinary dividends (except Alaska Permanent Fund dividends), annuities, and royalties.

Form 4952 (2004)

08-01789-cgm Doc 13287-10 Filed 05/09/16 Entered 05/09/16 21:31:59 Exhibit 1

ANDREW COHEN & RITA COHEN Pg 27 of 88

SUPPLEMENT TO FORM 1040

| SOURCES | OF | COMPENSATION |
|---------|----|--------------|
| | | |

| OWNER | DESCRIPTION | TOTAL WAGES | FEDERAL WITHHELD | SOC. SEC. WITHHELD | MEDICARE WITHHELD |
|-------------|---|--------------------------|---------------------|---|----------------------|
| | WAGES | | | | |
| S T T | VIRGINIA OPERA ASSOC. LARCHMONT UNITED TIDEWATER VOLLEYBALL | 150. 1,110. 7,654. | 370. | 9. 69. 475. | 2. 16. 111. |
| | TOTAL - WAGES | 8,914. | 370. | 553. | 129. |
| | GRAND TOTAL | 8,914. | 370. | 553. | 129. |
| | | | | ======================================= | |

| OWNER- | - WITHHOLDING FROM WAGES | STATE WITHHELD | CITY/LOCAL WITHHELD |
|--------|------------------------------|-------------------|------------------------|
| s | VIRGINIA OPERA ASSOC. | | |
| T | LARCHMONT UNITED | 3. | |
| T | TIDEWATER VOLLEYBALL | 313. | |
| | | | |
| | TOTAL WITHHOLDING FROM WAGES | 316. | |
| | | ======== | ======== |

QUALIFIED DIVIDENDS

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SUPPLEMENT TO FORM 1040

QUALIFIED DIVIDENDS

T AMERITRADE

1,510.

TOTAL QUALIFIED DIVIDENDS

1,510.

TOTAL TO 1040, LINE 9B

1,510.

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ANDREW COHEN & RITA COHEN Pg 29 of 88

SUPPLEMENT TO FORM 1040

PERSONAL EXEMPTION WORKSHEET

| 1. IS THE AMOUNT ON FORM 1040, LINE 37 GREATER THAN AMOUNT SHOWN ON LINE 4 BELOW FOR YOUR FILING STATUS? IF YES, GO TO LINE 2. | |
|--|----------|
| 2. TOTAL EXEMPTIONS MULTIPLIED BY \$ 3,100 | 12,400. |
| 3. ADJUSTED GROSS INCOME | 332,102. |
| 4. FILING STATUS INCOME LIMIT | 214,050. |
| 5. LINE 3 LESS LINE 4 | 118,052. |
| IF LINE 5 IS GREATER THAN \$61,250 FOR MFS OR LINE 5 IS GREATER THAN \$122,500 FOR OTHERS, STOP! | |
| 6. LINE 5 DIVIDED BY 2,500 (1,250 IF MFS).IF THE RESULT IS NOT A WHOLE NUMBER, INCREASE TO THE NEXT WHOLE NUMBER. | 48 |
| 7. LINE 6 X 0.02 | 0.96 |
| 8. LINE 2 MULTIPLIED BY LINE 7 | 11,904. |
| | |

9. DEDUCTION FOR EXEMPTIONS (LINE 2 LESS LINE 8)

496.

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ANDREW COHEN & RITA COHEN Pg 30 of 88

SUPPLEMENT TO SCHEDULE A

| MEDICAL | 1,341. |
|--|----------------|
| DOCTOR | 5,720. |
| MEDICINE MEDICAL MASSAGE | 1,380. 505. |
| OTHER MEDICAL | 4,250. |
| SELF EMPLOYED HEALTH INSURANCE PREMIUMS | 2,449. |
| TOTAL TO SCHEDULE A, LINE 1 | 15,645. |
| NVESTMENT INTEREST EXPENSE | |
| STANLEY COHEN 133-16-1683 | 12,000. |
| SUBTOTAL OF INVESTMENT INTEREST EXPENSE | 12,000. |
| LESS: DISALLOWED INVESTMENT INTEREST EXP./FORM 4952 | NONE |
| TOTAL TO SCHEDULE A, LINE 13 | 12,000. |
| CASH CONTRIBUTIONS | |
| OTHER CASH CONTRIBUTIONS | |
| 50% ORGANIZATION(S) | |
| MISCELLANEOUS CHARITIES | 1,920. |
| | 1,920. |
| TOTAL CASH CONTRIBUTIONS BEFORE LIMITATION | |
| TOTAL CASH CONTRIBUTIONS BEFORE LIMITATION CASH CONTRIBUTION LIMITATION | NONE |

SUPPLEMENT TO SCHEDULE A

NONCASH CHARITABLE CONTRIBUTIONS

| NONCASH | CHARITABLE | CONTRIBUTIONS | LESS | THAN | \$500 |
|---------|------------|---------------|------|------|-------|

PROPERTY GIVEN TO 50% ORGANIZATION(S) CLOTHING, SHOES, TOYS

460.

TOTAL NONCASH CONTRIBUTIONS BEFORE LIMITATION

460.

NONCASH CONTRIBUTION LIMITATION

NONE

TOTAL TO SCHEDULE A, LINE 16

460. _____

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SUPPLEMENT TO SCHEDULE A

| ITE | MIZED DEDUCTION WORKSHEET | | |
|-----|--|-------------------------------------|---------|
| 1. | SCHEDULE A, LINES 4, 9, 14, 18, 19, 26, AN | D 27 | 58,864. |
| 2. | SCHEDULE A, LINES 4, 13, 19 AND GAMBLING L | osses | 12,000. |
| 3. | LINE 1 LESS LINE 2 | | 46,864. |
| 4. | LINE 3 MULTIPLIED BY 80% | · · | |
| 5. | ADJUSTED GROSS INCOME | 332,102. | |
| 6. | \$142,700 (\$71,350/MARRIED FILING SEP.) | 142,700. | |
| 7. | LINE 5 LESS LINE 6 | 189,402. | |
| 8. | LINE 7 MULTIPLIED BY 3% | 5,682. | |
| 9. | SMALLER OF AMOUNTS ON LINES 4 OR 8 | ==== · · · · · · · · · · · · · - | 5,682. |
| 10. | TOTAL ITEMIZED DEDUCTIONS (LINE 1 LESS LIN | = E 9) | 53,182. |

SUPPLEMENT TO SCHEDULE C

CAR AND TRUCK EXPENSES - SCHEDULE C, LINE 9

STANDARD MILEAGE RATE METHOD

BUSINESS NAME: RITA A. COHEN

STANDARD MILEAGE FOR THIS VEHICLE

VEHICLE 1

BUSINESS MILES 3,975.

x 0.375

TOTAL TO SCHEDULE C, LINE 9

1,491.

1,491.

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SUPPLEMENT TO SCHEDULE C

OTHER COSTS - SCH. C PART III, LINE 39

_____ BUSINESS NAME: ANDREW'S DREAMLAND, LLC

CONSTRUCTION IN PROGRESS CAPITALIZED INTEREST

475,876. 34,837.

TOTAL TO SCHEDULE C, LINE 39

510,713.

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SUPPLEMENT TO FORM 4952

DETAIL OF INVESTMENT INTEREST EXPENSE

CURRENT YEAR DISALLOWED DESCRIPTION INV. INT. INV. INT. _____ _____

STANLEY COHEN 133-16-1683 12,000.

_____ 12,000. TOTAL INVESTMENT INTEREST EXPENSE _____

PRIOR YEAR

9 Evhibit 1

SUPPLEMENT TO FORM 4952

GAIN FROM INVESTMENT PROPERTIES

| | ORDINARY | ORDINARY SHORT TERM | | LONG TERM | |
|---|----------------|---------------------|----------|-----------------|--------------------|
| | GAIN | LOSS | GAIN | LOSS | GAIN |
| SCHEDULE D | | | 267,697. | | 27,454. |
| TOTAL | | | 267,697. | | 27,454. |
| NET GAIN - PROPERTY HELD FOR INVESTMENT - FORM 4952 LINE 4D | | | | | 295,151. ====== |
| ELECTION TO INCLUDE QUAL. DIV. & NET CAP. GAIN AS INV. INCOME | | | | | |
| GROSS INCOME EXCLUDING QUAL. DIV FORM 4952 LINE 4C 45,692. ORDINARY GAIN - PROPERTY HELD FOR INVESTMENT 267,697. | | | | | |
| TOTAL INCO | ME BEFORE CAPI | TAL GAIN | | | 313,389. |
| TOTAL INVESTMENT INTEREST EXPENSES - FORM 4952 LN. 3 12,000. INVESTMENT EXPENSES - FORM 4952 LINE 5 | | | | | |
| TOTAL EXPE | NSES | | | | 12,000. |
| EXCESS TOTAL E | XPENSES OVER T | OTAL INCOME | | | NONE |
| QUALIFIED DIVI | DENDS | | | | 1,510. |
| NET LONG-TERM NET SHORT-TERM | | | | 27,454. NONE | |
| NET CAPITAL GA | IN | | | | 27,454. |
| NET CAPITAL GAIN YOU MAY ELECT TO REPORT AS ORDINARY QUALIFIED DIVIDENDS YOU MAY ELECT TO INCLUDE IN INV. INC. | | | | | NONE NONE |
| NET CAPITAL GA QUALIFIED DIVI | | | | C. | NONE NONE |

CONTINUED...

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ANDREW COHEN & RITA COHEN Pg 37 of 88

SUPPLEMENT TO FORM 4952

ELECTION TO INCLUDE QUAL. DIV. & NET CAP. GAIN AS INV. INCOME (CONT'D)

TOTAL ELECTION TO BE INCLUDED IN INVESTMENT INCOME
- FORM 4952 LINE 4G

NONE

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ANDREW COHEN & RITA COHEN Pg 38 of 88

| Ω | ⊏vhihit | 1 |
|---|---------|---|
| 3 | | |
| | | |
| | | |
| | | |

SUPPLEMENT TO FORM 4952

| DETAIL (| OF INVESTMENT INCOME MINUS EXPENSES | | |
|--------------------------------------|---|-----------------|-------------------|
| 2. INT 3. DIV 4. ANN 5. ROY | LD'S INCOME FROM FORM 8814 CREST INCOME CDEND INCOME JITIES ALTY INCOME SOURCES INVESTMENT INCOME | 467. 46,735. | |
| 7. GRO 8. QUA | SS INVESTMENT INCOME | | 47,202. 1,510. |
| 9. GRO | SS INVESTMENT INCOME EXCLUDING QUALIFIED DIV. | | 45,692. |
| 11. NET 12. NET 13. LIN | CNARY SECTION 1245, 1250 & 1254 INCOME CAPITAL GAIN FROM INVESTMENT PROPERTY GAIN FROM INVESTMENT PROPERTY 12 LESS LINE 11 STMENT INCOME ELECTION | | 267,697. NONE |
| 15. TOT. | AL INVESTMENT INCOME | | 313,389. |
| | ALTY EXPENSES | | |
| 18. TOT. | AL INVESTMENT EXPENSES | | |
| 19. TOT. | AL NET INVESTMENT INCOME | | 313,389. |

McPhillips, Roberts & Deans, PLC

CERTIFIED PUBLIC ACCOUNTANTS

TOWN POINT CENTER, SUITE 1100 NORFOLK, VIRGINIA 23510

PAVILION CENTER, SUITE 602 VIRGINIA BEACH, VIRGINIA 23451 POST OFFICE BOX 1180

NORFOLK, VIRGINIA 23501-1180

(757) 640-7190

FAX (757) 640-7297

MEMBERS

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

VIRGINIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

NATIONAL ASSOCIATED CERTIFIED PUBLIC ACCOUNTING FIRMS

ANDREW COHEN & RITA COHEN INSTRUCTIONS FOR FILING FORM 760

2004 VIRGINIA RESIDENT INCOME TAX RETURN

SIGNATURE..

THE ORIGINAL RETURN SHOULD BE SIGNED (USE FULL NAME) AND DATED ON PAGE 2 BY THE TAXPAYER AND SPOUSE.

OVERPAYMENT..

YOUR RETURN SHOWS A \$6,944. OVERPAYMENT. OF THIS AMOUNT, NONE WILL BE REFUNDED TO YOU, AND \$6,944. HAS BEEN APPLIED TO YOUR 2005 ESTIMATED TAX.

FILING..

FILE YOUR SIGNED RETURN BY MAY 2, 2005 WITH:

DEPARTMENT OF TAXATION
P.O. BOX 760
RICHMOND, VIRGINIA 23218-0760

MAILING..

YOUR RETURN SHOULD BE MAILED BY EITHER REGISTERED OR CERTIFIED MAIL, WITH THE SENDER'S RECEIPT POSTMARKED TO PROVE MAILING BEFORE THE DUE DATE.

McPhillips, Roberts & Deans, PLC

CERTIFIED PUBLIC ACCOUNTANTS

TOWN POINT CENTER, SUITE 1100 NORFOLK, VIRGINIA 23510

PAVILION CENTER, SUITE 602 VIRGINIA BEACH, VIRGINIA 23451 POST OFFICE BOX 1180

NORFOLK, VIRGINIA 23501-1180

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NATIONAL ASSOCIATED CERTIFIED PUBLIC ACCOUNTING FIRMS

ANDREW COHEN & RITA COHEN INSTRUCTIONS FOR FILING FORM 760ES

2005 VIRGINIA ESTIMATED INCOME TAX PAYMENT VOUCHER

PAYMENT OF ESTIMATED TAX..

THE APPROPRIATE VOUCHER FORM SHOULD ACCOMPANY EACH PAYMENT AS FOLLOWS...

| VOUCHER | ON OR BEFORE- | | AMOUNT |
|---------------|--|--------|-------------------|
| 1 | MAY 2, 2005 | \$ | NONE |
| 2 | JUNE 15, 2005 | \$ | 196. |
| 3 | SEPTEMBER 15, 2005 | \$ | 3,570. |
| 4 | JANUARY 17, 2006 | \$ | 3,570. |
| OVEDDAVMENT (| OF 2004 INCOME TAX CREDIT | - - | 7,336. |
| • | TAX | | 6,944. |
| | STIMATED TAX PAYMENTS COME TAX TO BE WITHHELD I | ท 2005 | 14,280. 1,594. |
| TOTAL ESTIMAT | TE OF 2005 INCOME TAX | \$ | 15,874. |

FILING..

THE FIRST VOUCHER, TOGETHER WITH YOUR CHECK, SHOULD BE FILED WITH:

DEPARTMENT OF TAXATION
P.O. BOX 1478
RICHMOND, VIRGINIA 23218-1478

ALL REMAINING VOUCHERS SHOULD BE FILED WITH:

DEPARTMENT OF TAXATION
P.O. BOX 1478
RICHMOND, VIRGINIA 23218-1478

YOUR SOCIAL SECURITY NUMBER AND "2005 ESTIMATED TAX" SHOULD BE INDICATED ON EACH CHECK. CHECKS SHOULD BE MADE PAYABLE TO THE TREASURER (CITY OR COUNTY).

| 2005 ESTIMATED INCO | | | | | Δ | SPOUSE ONLY when | n using | YOURSELF Use for all |
|--|---------------------------------------|------------------------------------|--------------------|--|-----------------------|-----------------------|-----------------------------------|-------------------------|
| PART I - COMPUTE YOUR I See the instruction book for the income | | | | | / \ | Form 76 | | other filers |
| 1. Expected Virginia ADJUSTED G | ROSS INCOME | E subject to tax in 20 | 05 (includes the | age deduction plus | | | | |
| additions to and subtractions from fe | deral adjusted gro ou are required | oss income) d to file Form 760E | | | 1 | | | |
| 2a If you will itemize deductions on your | | | | | | | | |
| less state and local tax (Fixed Date C | onformity adjustn | nents should be made | where applicable) | | 2a | | | |
| | OR | | | | or | | | |
| 2b If you will not itemize deductions, ent | | | • | • | | | | |
| Single: \$3,000, Married, filing joint o | | | | 3,000 | 2b | | | |
| 3. Expected amount of qualifying cl | • | • | | | 3 | | | |
| 4. Personal exemptions (Personal exem | | | | | 4 | | | |
| 5. Add line 2a OR line 2b, line 3 an | | | | | | | | |
| 6. ESTIMATED Virginia TAXABLE IN7. Virginia INCOME TAX for amour | ot on Line 6 (Sc | iess line b) | | oction III) | 6 | - | | |
| 8. TAX ADJUSTMENTS (See Tax C | | | | | | | | |
| 9. YOUR ESTIMATED 2005 VIRGIN | | | | | ° | | | |
| 10. TOTAL ESTIMATED 2005 VIRGI | | | | | | | 10 1 | 5,851. |
| See Section I on page 1 before | continuing t | to see if you are re | equired to ma | ke estimated in | come tax p | aymer | | 3,031. |
| PART II - COMPUTE YOUR E | STIMATED | INCOME TAX F | PAYMENTS | | | | | |
| 11. Estimated 2005 Virginia income | | | | | sts: Enter a | nount | | |
| from line 6 of the worksheet for | estates and tru | sts on page 4) | | | | | 11 1 | 5,851. |
| 12. Amount you estimate will be with | nheld from you | ir wages for the year | (Estates and T | rusts: Enter 0) | | | 12 | 1,594. |
| 13. Estimated income tax due (line 1 | 1 less line 12) | | | | 'ROUND | ED" | 13 1 | 4,280. |
| 14. Enter the number of payments re | equired (See S | Section II on page 1 | or the Payment | Schedule below) | | | 14 | 4 |
| | | | | | | | | |
| 15. INSTALLMENT PAYMENT AMOU | UNT. Divide the | e amount on line 1 | 3 by the numb | er of payments or | line 14. | | | |
| (If you had a 2004 overpayment | * | | | • | | | | |
| this installment.) Enter the amou | | | - | - | | • | | |
| *To pay electronically, see our web sit | | PAYMENT | SCHEDUL | E | · | | | |
| The estimated income tax return and is to be filed on or before May 1 of number and amount of each installment | the taxable year | r, unless the requirer | ments to file ar | e not met until <i>at</i> | ter April 15. | Use th | e table below | |
| IF THE REQUIREMENTS ARE FIRST MET IN THE | NUMBER OF PAYMENTS | FILE FORM 760ES ON | AND USE VOUCHER | THE FOLLOWING | | | | IATED |
| TAXABLE YEAR- | REQUIRED | OR BEFORE | NUMBER | May 1 | June 15 | | September 15 | January 15 |
| on or before April 15th | 4 | May 1, 2005 | 1 | 25% | 25% | \rightarrow | 25% | 25% |
| after April 15th and before June 2nd | 3 | June 15, 2005 | 2 | | 33 1/3% | , | 33 1/3% | 33 1/3% |
| after June 1st and before Sept. 2nd | 2 | Sept. 15, 2005 | 3 | | | | 50% | 50% |
| after Sept. 1st and before Dec. 31st | 1 | Jan. 15, 2006 | 4 | | | <u> </u> | | 100% |
| 062 4B5620 2.000 | | | | | | | | |
| 2005 FORM 760ES - | Voucher | 1 | First t | ime filers or addre | ss LC | CALITY | NO. | FOR OFFICE USE |
| (DOC ID 762) | | 1 | | e check here | | 810 | | |
| VIRGINIA ESTIMATED INCOME TAX VOUCHER FOR INDIVIDUALS, ESTAT | | | | | | 810 | | |
| DUE DATE: 05/02/05 | | | | | Amount | of p | ayment | |
| | | | | | | - | NONE | |
| | | | | | | | | |
| Your account number | s | Spouse's account number | | Make your chec Treasurer of the If this is your in | city or courst paymen | nty in w t for thi | vhich you live. is taxable yea | |
| | | | | BOX and mail p | ayment to | your Co | ommissioner | or the |

ANDREW COHEN & RITA COHEN 3940 MEETING HOUSE ROAD

VIRGINIA BEACH, VA 23455

Revenue, Director of Finance or Director of Tax Administration. Mail all other vouchers to the Treasurer.

FISCAL YEAR FILERS: BEGINNING MONTH: Check here if filing for an estate or trust. Do not write below this line.

1062 4B5621 1.000

2005 FORM 760ES - Voucher

2

(DOC ID 762)

VIRGINIA ESTIMATED INCOME TAX PAYMENT VOUCHER FOR INDIVIDUALS, ESTATES & TRUSTS

DUE DATE: 06/15/05

First time filers or address change check here

LOCALITY NO.

810

FOR OFFICE USE

Amount of payment

196.

Your account number Spouse's account number

ANDREW COHEN & RITA COHEN 3940 MEETING HOUSE ROAD

VIRGINIA BEACH, VA 23455

Make your check or money order payable to the Treasurer of the city or county in which you live. If this is your first payment for this taxable year, CHECK BOX and mail payment to your Commissioner of the Revenue, Director of Finance or Director of Tax Administration. Mail all other vouchers to the Treasurer.

FISCAL YEAR FILERS: BEGINNING MONTH:

Check here if filing for an estate or trust.

Do not write below this line.

Daytime Phone Number

4B5621 1.000

2005 FORM 760ES - Voucher

3

(DOC ID 762)

VIRGINIA ESTIMATED INCOME TAX PAYMENT VOUCHER FOR INDIVIDUALS, ESTATES & TRUSTS

DUE DATE: 09/15/05 First time filers or address change check here

LOCALITY NO.

810

FOR OFFICE USE

Amount of payment

3570.

Make your check or money order payable to the Treasurer of the city or county in which you live. If this is your first payment for this taxable year, CHECK BOX and mail payment to your Commissioner of the Revenue, Director of Finance or Director of Tax Administration. Mail all other vouchers to the Treasurer.

FISCAL YEAR FILERS: BEGINNING MONTH: Check here if filing for an estate or trust. Do not write below this line.

Spouse's account number

ANDREW COHEN & RITA COHEN 3940 MEETING HOUSE ROAD

VIRGINIA BEACH, VA 23455

Daytime Phone Number

062 4B5621 1.000

2005 FORM 760ES - Voucher

4

(DOC ID 762)

VIRGINIA ESTIMATED INCOME TAX PAYMENT VOUCHER FOR INDIVIDUALS, ESTATES & TRUSTS

DUE DATE: 01/17/06

First time filers or address change check here

LOCALITY NO.

FOR OFFICE USE

810

Your account number

Spouse's account number

ANDREW COHEN & RITA COHEN 3940 MEETING HOUSE ROAD

VIRGINIA BEACH, VA 23455

Amount of payment 3570.

Make your check or money order payable to the Treasurer of the city or county in which you live. If this is your first payment for this taxable year, CHECK BOX and mail payment to your Commissioner of the Revenue, Director of Finance or Director of Tax Administration. Mail all other vouchers to the Treasurer.

FISCAL YEAR FILERS: BEGINNING MONTH:

Check here if filing for an estate or trust.

Do not write below this line.

Daytime Phone Number

2005 ESTIMATED FUCTOME TAX WORKSHEET For Estates and Trusts

| 1 | Expected federal taxable income of the estate or trust1 | |
|---|---|--|
| | Fiduciary's share of Virginia modifications | |
| | Estimated Virginia taxable income (line 1 less line 2) | |
| | Virginia income tax for amount on line 3 (See Section III) | |
| | Tax credits (See Section III) | |
| | ESTIMATE OF THE FIDUCIARY OR ESTATE INCOME TAX (line 4 less line 5) 6 | |

See Section I on page 1 to see if you meet the estimated tax filing requirements. If you do, enter the result of line 6 above on line 11 of the estimated income tax worksheet on page 3, then complete the rest of the worksheet to determine the amount of your installment payment.

IMPORTANT:

Before filing the estimated income tax voucher, verify that the federal employer identification number of the estate or trust is in the "Your Social Security Number or FEIN" block. **Do not enter a social security number.**

2005 ESTIMATED TAX PAYMENT RECORD

| | | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | |
|----------------------|------|-----------------------------|---|-------------------------------|----------------------|
| PAYMENT MADE WITH | DATE | CHECK OR MONEY ORDER NO. | CHECK OR MONEY ORDER PAYMENT AMOUNT | OVERPAYMENT CREDIT APPLIED | TOTAL AMOUNT PAID |
| VOUCHER 1 | | | NONE | 3,570. | 3,570. |
| VOUCHER 2 | | | 196. | 3,374. | 3,570. |
| VOUCHER 3 | | | 3,570. | | 3,570. |
| VOUCHER 4 | | | 3,570. | | 3,570. |
| TOTALS | | | 7,336. | 6,944. | 14,280. |
| | | | | | |

VA760CG - Tax Year 2004

Individual Income Tax Return



ANDREW COHEN RITA COHEN 3940 MEETING HOUSE ROAD

| VIRGINIA BEACH | VA 23455 | Name or Filing | Accelerated | _ |
|--------------------------------|------------------|---|-----------------|---------|
| | Head of | Change: | Refund: | |
| Filing Status: 2 | Household: | Address Change: | Amended: | NOL: |
| Exemptions 65 and over | Blind Dependents | Total Virginia Return Not Filed Last Year: | Locality: ● | 810 |
| Yourself 1 | 2 | 4 | | |
| Spouse 1 | | Your SSN | COHE • | |
| Vendor ID: • 1062 | | Spouse's SSN | COHE • | |
| 1. Fed Adj Gross Income | 332102. | . 16a. Your VAGI | • | 345261. |
| 2. Additions, see pg 2, line 3 | | 16b. Spouse's VAGI | • | -14837. |
| 3. Subtotal | 332102. | . 17. Net Tax | | 15851. |
| 4a. Age Deduction - You ● | | 18a. Your Withholdin | g • | 316. |
| 4b. Age Deduction - Spouse | | 18b. Spouse's Withh | olding | |
| 5. Soc Sec & Tier 1 Railroad | | 19. Estimated Payme | ents • | 6628. |
| 6. State Inc Tax Overpayment • | 1678. | • 20. Extension Paymo | ents • | |
| 7. Other Subtractions, | | ŕ | | |
| see pg 2, line 7 ● | | 21. Credit for Low Ir | ncome • | |
| 8. Subtotal Subtractions | 1678. | . 22. Credit tax paid a | nother state● | |
| 9. Total VAGI | 330424. | . 23. Other Credits | • | 15851. |
| 10a. Federal Sch. A | | 24. Total Payments | _ | |
| Itemized Deductions | 53182. | . /Credits | | 22795. |
| 10b. State/Local Income Tax | 6104. | • 25. Tax you Owe | • | |
| 10. Deductions | 47078. | • 26. Overpayment Ar | mount • | 6944. |
| | 47070. | 27. Amount to | nount 5 | 0344. |
| 11. Exemptions | 3200. | | ear's Tax ● | 6944. |
| 12. Child/Dependent Care | | 28. Adjustments/Co Amount You Ov | | |
| 13. Subtotal | 50278. | | | |
| 14. VA Taxable Income | 280146. | • • • | * | |
| 15. Tax Amt. | 15851. | Bank Routing Number ● | • | |
| 16. Spouse Tax Adjustment | | Bank Account Number | • | |
| _LAR _DLAR _LTD \$ | | Office Use: TP FO | C TA TD | |

| 5/09/16 | 21:31:59 | Fxhihit.] | |
|---------|----------|-----------|--|
| | | | |
| | | | |
| | | Exhibit J | |

ANDREW

COHEN

| ADDITIONAL FI | LING INFORMATIO | PN . | | SUMMARY OF ADJUSTMEN | TS (from SCH ADJ/C | G Part 2) |
|---|---|---|--------------------------------------|---------------------------------|--------------------|------------|
| Farming/Fishing Merchant Seama | | Coalfield Enhancement | | Total Additions, Penalty and Ir | nterest | |
| Taxpayer Deceased: | | Fixed Date Conformity: | | Addition from 760C OR 760F | | |
| Dependent on another's return: | | Overseas when due: | | Consumer's Use Tax | \neg | |
| Preparer Info | 54192 | 21942 | 2 •• | Total Voluntary Contributions | | |
| Phone You | 75746 | 08625 | • • | Spouse's Name - Filing Status | 3 Only | |
| Spouse | | | • | | | |
| | | | | Tax Credit for Low Income In | dividuals | |
| Additions - SCH | I ADJ/CG - Part 1 | | | 8. Exemption Information | Social Security | VAGI |
| 1. Interest on | obligations | | | | Number | |
| of other sta | ite | | | | | |
| 2. Other Addit | tions: | | | a. | | |
| a. Fixed D | ate Conformity | • | | b. | | |
| | | | | c. | | |
| b. | | | | d. | | |
| | | | | e. | | |
| C. | | | | f. | | |
| 3. Total Additi | ions: | 1 | | g. Total Family VAGI | • | |
| Culturations | | _ | | 9. Total Exemptions | • | |
| Subtractions | b.P C | | | o. Total Exemptions | | |
| 4. Income from | - | _ | | 10. Exemption total on this ref | turn | |
| or securities | | • | | To: Exemption total on this re- | turri | |
| 5. Disability Inc | | _ | | 11 Line 10 multiplied by \$30 | 0 | |
| reported as | wages | • | | 11. Line 10 multiplied by \$30 | O | |
| 6. Other: | | | | 12. Credit (Lesser of Line 11 | | |
| a. Fixed Dat | te Conformity | • | | above or Page 1, Line 17) | | |
| b. • | | • | | AGE DEDUCTION DETAILS | | |
| c. • | • | • | | You | | 1 |
| C | | | | | | |
| d. • | • | • | | Spouse | | |
| 7. Total Subtra | ctions: | | | PAID TAX PREPARER INFOR | MATION | |
| | | | | Tax Preparer FEIN/PTIN/SSN | | |
| Dept of Taxation my return with n | | | Х | Filing Election | | 2 |
| I (We), the unders return and to the b | signed, declare under pest of my (our) knowl | penalty of law that I (we) have ledge, it is a true, correct an | ve examined this ad complete return. | Preparer Phone Number | | 7576407190 |
| Your Signature | | Date | | Preparer Signature | | Date |
| | | | | - | | |
| | | | | MCPHILLIPS, RO | BERTS & DE | ANS, PLC |
| Spouse's Signature _ | | Date | | 4 - 0 | | |
| 5 – | File by May 2 | | | NORFOLK, VA 23 | | |

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2004 Virginia Schedule FED

COHEN

ANDREW RITA COHEN 3940 MEETING HOUSE ROAD

VIRGINIA BEACH 23455 810

SCHEDULE C, SCHEDULE C-EZ and/or SCHEDULE F INFORMATION

C First Schedule Info. C Second Schedule Info. Schedule Name

NONE Gross Receipts or Sales

Depreciation / expense deduction

236100 711510 **Business Activity Code**

5. **Business Locality Code**

1491. 6. Car and truck expenses

1899064. 7. Inventory at end of year

Number of miles you used your

vehicle for: Business 3975

Number of miles you used your vehicle for: Commuting

10. Number of miles you used your vehicle for: Other 7025

SCHEDULE 2106 and/or SCHEDULE 2106-EZ INFORMATION

11. Number of miles you used your

vehicle for: Business 3975

12. Number of miles you used your

vehicle for: Commuting

13. Number of miles you used your

7025 vehicle for: Other

14. Percent of business use of

vehicle: Vehicle 1 3614

15. Percent of business use of

vehicle: Vehicle 2

SCHEDULE 4562 INFORMATION

16. Property Used more than 50% in a qualified business use:

Type of property

17. Date placed in service

18. Business/investment

use percentage

19. Cost or other basis

20. Depreciation deduction

21. Elected section 179 cost

22. Business Locality Code

¹⁰⁶²
^{4B5624 3.000}
TD5204 2YVG 02/24/2005 09:42:42 V04-4.1 7444

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2004

Schedule CR
CREDIT COMPUTATION SCHEDULE - See Page 6 for required attachments.
Attach this to your return. See instructions for other required attachments.

| | REW COHEN & RITA COHEN MAXIMUM NONREFUNDABLE CREDITS | | | \neg |
|-------------|---|---|--------|----------|
| 1 | Enter the total tax computed on your return less the total of Spouse Tax Adjustment, Credit for | | | |
| | Low Income Families and Credit for Tax Paid to Another State. The maximum nonrefundable | | | |
| PART II - | credits allowable on line 107 of Schedule CR may not exceed this amount | | 15851. | • |
| 2 | Credit allowable this year from Form 301 (attach Form 301) | | | * |
| DADT III | NEW YORK AND ADDRESS AND ADDRESS | | | |
| PART III - | NEIGHBORHOOD ASSISTANCE ACT CREDIT | | | |
| 3 | Authorized amount of Neighborhood Assistance Act Credit | | | |
| 4 | Carryover credit from prior year(s) [attach computation] 4 | | | |
| 5 | Add line 3 and line 4 | | | |
| 6 | Credit allowable this year: Line 5 or balance of maximum credit | | | |
| 7 | available, whichever is less 6 Carryover credit for 2005: Line 5 less line 6 (applicable only if within | | | * |
| | 5 year carryover period) | | | |
| | | | | |
| PART IV - | RECYCLABLE MATERIALS PROCESSING EQUIPMENT CREDIT | | | |
| 8 | Enter 10% of qualifying recyclable equipment cost 8 | | | |
| 9 | Carryover credit from prior year(s) [attach computation] 9 | | | |
| 10 | Add line 8 and line 9 10 | | | |
| 11 | Enter 40% of tax per return | | | |
| 12 | Maximum recyclable materials processing equipment credit. | | | |
| | Line 10 or line 11, whichever is less | | | |
| 13 | Credit allowable this year: Line 12 or balance of maximum credit | | | |
| 10 | available, whichever is less | | | * |
| 14 | Carryover credit for 2005: Line 10 less line 13 (applicable only if within | | | |
| 14 | 10 year carryover period) | | | |
| | To year carryover period) | | | |
| PART V - | CONSERVATION TILLAGE EQUIPMENT CREDIT | | | |
| 15 | Enter 25% of qualifying property cost or \$2,500, whichever is less 15 | | | |
| 16 | Carryover credit from prior year(s) [attach computation] | | | |
| 17 | Add line 15 and line 16 | | | |
| 18 | Credit allowable this year: Line 17 or balance of maximum credit | | | |
| 10 | available, whichever is less | | | * |
| 19 | Carryover credit for 2005: Line 17 less line 18 (applicable only if | | | |
| 19 | · · · · · · · · · · · · · · · · · · · | | | |
| DADT \/I | within 5 year carryover period) 19 19 FERTILIZER AND PESTICIDE APPLICATION EQUIPMENT CREDIT | | | |
| | | | | |
| 20 | Enter 25% of current qualifying equipment cost or \$3,750, | | | |
| | whichever is less 20 | | | |
| 21 | Carryover credit from prior year(s) [attach computation] 21 | | | |
| 22 | Add line 20 and line 21 | | | |
| 23 | Credit allowable this year: Line 22 or balance of maximum credit | | | |
| | available, whichever is less 23 | | | * |
| 24 | Carryover credit for 2005: Line 22 less line 23 (applicable only if | | | |
| PART VII - | within 5 year carryover period) | | | |
| 25 | Enter 50% of qualifying rent reductions 25 | • | | _ |
| 26 | Carryover credit from prior year(s) [attach computation] 26 | | | |
| 27 | Add line 25 and line 26 | | | |
| 28 | Credit allowable this year: Line 27 or balance of maximum credit | | | |
| ∠0 | | | | |
| 0.0 | available, whichever is less | | | + |
| 29 | Carryover credit for 2005: line 27 less line 28 (applicable only if within 5 year carryover period) | | | * |
| 1062 | within 5 year carryover period) | | | |
| 4B5639 1.00 | 00 mp=004 0xxxa 00/04/000E 00.40.40 xx04 4 1 7444 | | | |

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See Page 6 for required attachments.

Schedule CR (2004) page 2

ANDREW COHEN & RITA COHEN

| 30a | Hybrid vehicle - Enter 10% of the deduction claimed on your 2004 | | make |
|---------|--|---------|----------|
| | federal return for a hybrid vehicle, not to exceed \$150 30a | | & model: |
| 30b | Qualifying Electric Vehicle - Enter 10% of the cost used to | | |
| | compute the under IRC § 30 for qualified electric vehicles 30b | | |
| 30c | Clean fuel & certain refueling property - Enter 10% of the federal | | |
| | § 179A deduction for clean fuel and certain refueling properties 30c | | |
| 31 | Carryover credit from prior year(s) [attach computation] 31 | - | |
| 32 | Add lines 30a, 30b, 30c and line 31 | | |
| 33 | Line 32 or balance of maximum credit available, whichever is less | | |
| 34 | Carryover credit for 2005: Line 32 less line 33 (applicable only if | | |
| | within 5 year carryover period) | | |
| | le emissions testing equipment credit | | |
| 35 | Enter 20% of the purchase or lease price paid during the year for | | |
| | qualified vehicle emissions testing equipment | | |
| 36 | Carryover credit from prior year(s) [attach computation] | | |
| 37 | Add line 35 and line 36 | | |
| 38 | Enter the amount from line 37 or the balance of maximum credit | | |
| | available, whichever is less | | |
| 39 | Carryover credit for 2005; Line 37 less line 38 (only if within | | |
| PART IX | 5 year carryover period) | | |
| 40 | Credit allowable this year from Form 304 (attach Form 304) | 40 | |
| 41 | Carryover credit for 2005. Compute on Form 304 if within the 10 year | | |
| | carryover period | | |
| PART X | - FOREIGN SOURCE RETIREMENT INCOME TAX CREDIT | | |
| 42 | Qualifying taxable income on which the tax in the foreign | | |
| | country is based 42 | | |
| 43 | Virginia taxable income. Enter amount from line 14 of | | |
| | Form 760, or line 15 of Form 760PY | 280146. | |
| 44 | Qualifying tax paid to the foreign country. | | |
| | Enter name of country: 44 | | |
| 45 | Virginia income tax. Line 17 of Form 760 or line 17 of Form 760PY 45 | 15851. | |
| 46 | Income percentage. Divide line 42 by line 43. Compute to one decimal | | |
| | place, not to exceed 100%. For example, 0.3163 becomes 31.6% 46 | | |
| 47 | Multiply line 45 by line 46 | | |
| 48 | Credit allowable this year: Enter the lesser of line 44 or line 47, | | |
| | not to exceed the balance of maximum credit available | 48 | |
| PART XI | - HISTORIC REHABILITATION TAX CREDIT | | |
| 49 | Enter the amount of eligible expenses (attach certificate) 49 | | |
| 50 | Multiply the amount on line 49 by 25% 50 | | |
| 51 | Carryover credit from prior year(s) [attach computation] | | |
| 52 | Add line 50 and line 51 | | |
| 53 | Credit allowable this year: Enter the amount from line 52 or the | | |
| - 0 | balance of maximum credit available, whichever is less | 53 | |
| 54 | Carryover credit for 2005: Line 52 less | | 1 |
| | Carry Stor Grown for 2000. Ellio UZ 1000 | | |
| J4 | | | |

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Schedule CR (2004) page 3

See Page 6 for required attachments.



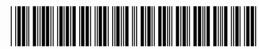
| 55 56 57 58 59 PART XIII - 60 60a 60b 61 62 | Enter 25% of eligible expenses, not to exceed \$25,000 | - - - - | | * |
|---|---|------------------|--------|---|
| 56 57 58 59 PART XIII - 60 60a 60b 61 62 PART XIV - 63 64 65 | exceed \$25,000 | - - - - | | * |
| 57 58 59 PART XIII - 60 60a 60b 61 62 PART XIV - 63 64 65 | Carryover credit from prior year(s) [attach computation] | - - - - | | * |
| 57 58 59 PART XIII - 60 60a 60b 61 62 PART XIV - 63 64 65 | [attach computation] | - - - - | | * |
| 58 59 PART XIII - 60 60a 60b 61 62 PART XIV - 63 64 65 | Add line 55 and line 56 | - - - - | | * |
| 58 59 PART XIII - 60 60a 60b 61 62 PART XIV - 63 64 65 | Credit allowable this year: Enter the amount from line 57 or the balance of maximum credit available, whichever is less | - - - | | * |
| 59 PART XIII - 60 60a 60b 61 62 PART XIV - 63 64 65 | balance of maximum credit available, whichever is less | - - - | | * |
| PART XIII - 60 60a 60b 61 62 PART XIV - 63 64 65 | Carryover credit for 2005: Line 57 less line 58. (3 year carryover period. See instructions for limitations) 59 -LOW-INCOME HOUSING CREDIT Enter allowable credit (attach certification form) 60 Carryover credit from prior year(s) [attach computation] 60a Add line 60 and line 60a 60b Credit allowable this year: Enter amount from line 60b or the balance of maximum credit available, whichever is less 61 Carryover credit for 2005: Line 60b less line 61 (5 year carryover period) | - - - | | * |
| PART XIII - 60 60a 60b 61 62 PART XIV - 63 64 65 | (3 year carryover period. See instructions for limitations) | - | | * |
| 60 60a 60b 61 62 PART XIV - 63 64 65 | Enter allowable credit (attach certification form) | - | | * |
| 60 60a 60b 61 62 PART XIV - 63 64 65 | Enter allowable credit (attach certification form) | - | | * |
| 60b 61 62 PART XIV - 63 64 65 | Carryover credit from prior year(s) [attach computation] 60a | - | | * |
| 61 62 PART XIV - 63 64 65 | Add line 60 and line 60a | - | | * |
| 62 PART XIV - 63 64 65 | the balance of maximum credit available, whichever is less | - | | * |
| PART XIV - 63 64 65 | Carryover credit for 2005: Line 60b less line 61 (5 year carryover period) | - | | * |
| PART XIV - 63 64 65 | Carryover credit for 2005: Line 60b less line 61 (5 year carryover period) | _ | | |
| 63 64 65 | - AGRICULTURAL BEST MANAGEMENT PRACTICES TAX CREDIT Enter 25% of qualified expenditures, not to exceed \$17,500 (attach certificate) | - | | |
| 63 64 65 | Enter 25% of qualified expenditures, not to exceed \$17,500 (attach certificate) 63 | | | |
| 63 64 65 | Enter 25% of qualified expenditures, not to exceed \$17,500 (attach certificate) 63 | | | |
| 64 65 | exceed \$17,500 (attach certificate) 63 | | | |
| 65 | | | | |
| 65 | | | | |
| | Carryover credit from prior year(s) [attach computation] 64 | _ | | |
| 66 | Add line 63 and line 64 | _ | | |
| | Credit allowable this year: Enter amount from line 65 or the | | | • |
| 0.7 | balance of maximum credit available, whichever is less | | | ^ |
| 67 | Carryover credit for 2005: Line 65 less line 66. | | | |
| DADT VV | (5 year carryover period.) | _ | | |
| 68 | QUALIFIED EQUITY AND SUBORDINATED DEBT INVESTMENTS TAX CREDIT | | | |
| 00 | Enter the amount of qualified equity and subordinated debt | | | |
| | investments tax credit authorized by the Virginia Department of Taxation |) . | | |
| 69 | Carryover credit from prior year(s) [attach computation] 69 | _ • | | |
| 70 | Add line 68 and line 69 | -) . | | |
| 71 | Credit allowable this year: Enter the amount on line 70 or the | _ • | | |
| 7 1 | • | | 15851. | • |
| 72 | balance of maximum credit available, whichever is less | | 10001. | |
| 12 | Carryover credit for 2005: Line 70 less line 71 (15 year carryover period) |) . | | |
| DART YVI | - WORKER RETRAINING TAX CREDIT | _ • | | |
| 73 | Enter amount of worker retraining tax credit authorized by the | | | |
| 7.5 | Virginia Department of Taxation | | | |
| 74 | Carryover credit from prior year(s) [attach computation] 74 | | | |
| 75 | Add line 73 and line 74 | | | |
| 76 | Credit allowable this year: Enter the amount from line 75 or the | _ | | |
| 7 0 | balance of maximum credit available, whichever is less | | | • |
| 77 | Carryover credit for 2005: Line 75 less line 76 | | | |
| , , | (3 year carryover period) | _ | | |
| | | 1 | | |
| | - WASTE MOTOR OIL BURNING EQUIPMENT CREDIT | <u> </u> | | |
| 78 | Enter 50% of the purchase price paid during the taxable year for equip- | | | |
| | ment used exclusively for burning waste motor oil at your facility . 78 | _ | | |
| 79 | Credit allowable this year: Enter the amount from line 78, up to | | | |
| | \$5,000 not to exceed balance of maximum credit available | | | _ |

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Schedule CR (2004) page 4

See Page 6 for required attachments.



| . , | I - CREDIT FOR EMPLOYERS HIRING RECIPIENTS OF TEMPORARY ASSISTANCE FOR NEEDY FAMILIES | | |
|----------|---|---|---|
| 80 | NOT FUNDED FOR 2004 | | |
| | 80 XXXXXXXXXXX | | |
| 81 | Carryover credit from prior year(s) [attach computation] 81 | • | |
| 82 | Add line 80 and line 81 | | |
| 83 | Credit allowable this year: Enter amount from line 82 or balance | | |
| | of maximum credit available, whichever is less | | * |
| 84 | Carryover credit for 2005: Line 82 less line 83 | | |
| | (3 year carryover period) | | |
| DART VIV | - CREDIT FOR EMPLOYERS OF DISABLED INDIVIDUALS | | |
| 85 | EXPIRED 12/31/2002 85 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX | | |
| 86 | Carryover credit from prior year(s) [attach computation] 86 | | |
| 87 | Add line 85 and line 86 | | |
| 88 | Credit allowable this year: Enter the amount from line 87 or the | | |
| 0.0 | balance of maximum credit available, whichever is less | | • |
| 89 | Carryover credit for 2005: Line 87 less line 88. | | |
| | (1 year carryover period) | | |
| | | | |
| | | | |
| | - HOME ACCESSIBILITY FEATURES FOR THE DISABLED TAX CREDIT | | |
| 90 | Enter the amount of the Home Accessibility Features for the Disabled | | |
| | tax credit authorized by the Virginia Department of Taxation 90 | | |
| 91 | Carryover credit from prior year(s) [attach computation] 91 | | |
| 92 | Add line 90 and line 91 | | |
| 93 | Credit allowable this year: Enter the amount on line 92 | | • |
| 0.4 | or the balance of maximum credit available, whichever is less | | |
| 94 | Carryover credit for 2005: line 92 less line 93 (5 year carryover period) | | |
| | (5 year carryover period) | | |
| PART XXI | - RIPARIAN WATERWAY BUFFER CREDIT | | |
| 95 | Enter the amount of Riparian Waterway Buffer tax credit | | |
| | authorized by the Virginia Department of Forestry (attach | | |
| | certification) | | |
| 96 | Carryover credit from prior year(s) [attach computation] 96 | | |
| 97 | Add line 95 and line 96 | | |
| 98 | Credit allowable this year: Enter the amount on line 97 | | |
| | or the balance of maximum credit available, whichever is less | | * |
| 99 | Carryover credit for 2005: Line 97 less line 98 | | |
| | (5 year carryover period) | | |
| | - LAND PRESERVATION TAX CREDIT | | |
| 100 | Enter the credit amount originating in 2004 or the amount of | | |
| 404 | credit transferred to you in 2004 | | |
| 101 | Carryover credit from prior year(s) [attach computation] | | |
| 101a | Add line 100 and line 101 | | |
| 101b | Enter total credit transferred to others in 2004 101b | | |
| 102 | Subtract line 101b from line 101a | | |
| 103 | Credit allowable this year: Enter the amount from line 102 | _ | _ |
| | or the balance of maximum credit available, whichever is less. | | • |
| | Each credit holder cannot claim more than \$100,000 per credit | | _ |
| 104 | Carryover credit for 2005: line 102 less line 103 | | |

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See Page 6 for required attachments.

Schedule CR (2004) page 5

ANDREW COHEN & RITA COHEN

| PART XXIII | - POLITICAL CONTRIBUTIONS CREDIT | _ | | _ |
|------------|---|---|--------|---|
| 105 | Enter 50% of the amount of eligible political contributions subject to | | | |
| | a limit of \$25 for individuals or \$50 for married filing jointly • •105 | | | |
| 106 | Credit allowable this year: Enter the amount on line 105 | | | |
| | or the balance of maximum credit available, whichever is less | | | • |
| PART XXIV | - TOTAL NONREFUNDABLE CREDITS | | | |
| 107 | Add lines 2, 6, 13, 18, 23, 28, 33, 38, 40, 48, 53, | | | |
| | 58, 61, 66, 71, 76, 79, 83, 88, 93, 98, 103, and 106. If this | | | |
| | amount is larger than the amount on line 1, you have | | | |
| | claimed excessive nonrefundable credits | | 15851. | • |
| PART XXV | - COALFIELD EMPLOYMENT ENHANCEMENT TAX CREDIT | | | |
| 108 | Enter 100% of the coalfield employment enhancement tax credit | | | |
| | from line 11 of your 2001 Form 306 | | | • |
| 109 | Full credit: Enter amount from your 2004 Form 306, line 12 109 | | | * |
| 110 | Excess credit: Enter amount from your 2004 Form 306, line 13 | | | * |
| 111 | Total 2001 coalfield employment enhancement tax credit | | | |
| | allowable this year: Add line 109 and line 110 | | | • |
| 112 | 2004 coalfield employment enhancement tax credit earned to | | | |
| | be used when completing your 2007 return: | | | |
| | Enter the amount from your 2004 Form 306, line 11 | | | * |
| PART XXVI | - TOTAL REFUNDABLE CREDITS | | | |
| 113 | Refundable real property enterprise zone act credit | | | |
| | from Form 301 | | | * |
| 114 | Refundable total coalfield employment enhancement | | | |
| | tax credit from line 111 | | | • |
| 115 | Enter the total of line 113 and line 114 | | | • |
| PART XXVII | - TOTAL CURRENT YEAR CREDITS | | | |
| 116 | Total credits allowable this year. Enter the total of line 107 | | | |
| | and line 115 here and on line 23 of form 760, line 18g of form 760PY or | | | |
| | line 19g of form 763 | | 15851. | • |

08-01789-cgm Doc 13287-10

Filed 05/09/16 Entered 05/09/16 21:31:59

2004 Virginia Schedule INC/CG Pg **4** of 88 Report all W2's and 1099's with Virginia Withholding

ANDREW COHEN RITA COHEN Virginia Your/ You/ **Employer** Virginia Virginia Wages, Spouse SSN Withholding FEIN **Account Number** tips, other comp. Spouse 1110. 1 3. 7654. 1 313. 2 150.

Total Virginia Withholding: SSN **VA Withholding** YOU 316. SPOUSE TOTAL NUMBER OF W2'S AND 1099'S 04

AVOID DELAYS in processing your return! Be sure to enter all information including Employer's FEIN.

ANDREW COHEN & RITA COHEN

COHEN

COHEN

ANDREW'S DREAMLAND, LLC

| Asset description | Date placed in service | Unadjusted Cost or basis | Bus. % | 179 exp. reduction in basis | ITC reduction in basis | Basis for depreciation | Accumulated depreciation | Ending Accumulated depreciation | Me- thod | Conv | Life | ACRS class | M A CRS class | Current-year 179 expense | Current-year depreciation |
|--------------------|---------------------------------|-----------------------------|-----------|-----------------------------------|------------------------------|------------------------|--------------------------|---------------------------------------|-------------|-------|-------|---------------|---------------------|--------------------------------|------------------------------|
| | | | | ii i dasis | in dasis | | | | | CONV. | | | ciass | expense | |
| ORGANIZATION COSTS | 08/18/2003 | 170. | 100.0000 | | | 170. | 11. | 45. | | | 5.000 | | | | 34 |
| LOAN COSTS | 08/19/2003 | 3,771. | 100.0000 | | | 3,771. | 251. | 1,005. | SL | | 5.000 | | | | 754 |
| | | | | | | | | | | | | | | | |
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| TOTALS | | 3,941. | | | | 3,941. | 262. | 1,050. | | - | | - | | | |

► Attach to Form 1040 or 1041.

SCHEDULE C (Form 1040)

Pg 56 of 88 **Profit or Loss From Business**

(Sole Proprietorship)

► See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074 Attachment

Sequence No. 09

Department of the Treasury Internal Revenue Service

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

| Nam | e of proprietor | | | | | Socia | l securi | ty number (SSN) |
|--------|--|----------|---|---------|-------------------------------------|-----------------|----------|---------------------------------|
| RI | TA COHEN | | | | | | | |
| Α | Principal business or profession, incl | uding p | product or service (see pa | ige C- | -2 of the instructions) | ВЕ | nter cod | le from pages C-7, 8, & 9 |
| IN | DEPENDENT ARTISTS, | WRI | TERS, PERFOR | MEI | RS | | • | 711510 |
| С | Business name. If no separate busines | s nam | e, leave blank. | | | D E | mployer | ID number (EIN), if any |
| RI | TA A. COHEN | | | | | | | |
| E | Business address (including suite or ro City, town or post office, state, and ZII | | | | G HOUSE ROAD ACH, VA. 23455 | | | |
| F | Accounting method: (1) X Cash | (2) | | (3) | Other (charite) | | | |
| G H | Did you "materially participate" in the If you started or acquired this business | opera | tion of this business during 2004, check here | ing 20 | | osses | | X Yes No |
| Pa | | | | | | | | |
| 1 | Gross receipts or sales. Caution. If this | incon | ne was reported to you | on Fo | rm W-2 and the "Statutory | | | |
| | employee" box on that form was ched | ked, se | ee page C-3 and check he | ere . | ▶ | $\cdot \square$ | 1 | NONE |
| 2 | 5 () " | | | | | | 2 | |
| 3 | Subtract line 2 from line 1 | | | | | | 3 | NONE |
| 4 | Cost of goods sold (from line 42 on pa | | | | | | 4 | |
| 5 | Gross profit. Subtract line 4 from line | | | | | | 5 | NONE |
| 6 | Other income, including Federal and | state g | asoline or fuel tax credit | or refu | und (see page C-3) | | 6 | |
| 7 | Gross income. Add lines 5 and 6 | | <u> </u> | | | | 7 | NONE |
| Pa | rt II Expenses. Enter expense | es for | business use of yo | ur ho | ome only on line 30. | | | |
| 8 | Advertising | 8 | | 19 | Pension and profit-sharing plans | | 19 | |
| 9 | Car and truck expenses | | | 20 | Rent or lease (see page C-5): | | | |
| | (see page C-3) . S.TMT. 2 | 9 | 1,491. | а | Vehicles, machinery, and equipment | | 20a | |
| 10 | Commissions and fees | 10 | | b | Other business property | | 20b | |
| 11 | Contract labor | | | 21 | Repairs and maintenance | | 21 | |
| | (see page C-4) | 11 | | 22 | Supplies (not included in Part III) | | 22 | |
| 12 | Depletion | 12 | | 23 | Taxes and licenses | | 23 | |
| 13 | Depreciation and section 179 | | | 24 | Travel, meals, and entertainment: | | | |
| | expense deduction (not included | | | а | Travel | | 24a | 5,024. |
| | in Part III) (see page C-4) | 13 | | b | Meals and | | | |
| 14 | Employee benefit programs | | | | | <u>17.</u> | | |
| | (other than on line 19) | 14 | | C | Enter nondeduct- ible amount in- | | | |
| 15 | Insurance (other than health) | 15 | | 1 | cluded on line 24b | | | |
| 16 | Interest: | | | | (see page C-5) | <u>59.</u> | | |
| а | Mortgage (paid to banks, etc.) | 16a | | | Subtract line 24c from line 24b | | 24d | 58. |
| b | Other | 16b | | 25 | Utilities | | 25 | |
| 17 | Legal and professional | | | 26 | Wages (less employment credits) | | 26 | |
| | services | 17 | | 27 | Other expenses (from line 48 on | | | |
| 18 | Office expense | 18 | | | page 2) | | 27 | <u>5,637.</u> |
| 28 | | | | | nrough 27 in columns | | 28 | 12,210. |
| 29 | Tentative profit (loss). Subtract line 28 | | | | | | 29 | -12,210. |
| 30 | Expenses for business use of your hor | ne. Atta | ach Form 8829 | | | | 30 | |
| 31 | Net profit or (loss). Subtract line 30 f | | | | _ | | | |
| | • If a profit, enter on Form 1040, line | | | , line | 2 (statutory employees, | l | | |
| | see page C-6). Estates and trusts, ent | er on F | orm 1041, line 3. | | | 7 | 31 | -12,210. |
| | • If a loss, you must go to line 32. | | | | , | , | | |
| 32 | If you have a loss, check the box that | | • | | , , , | ١ | Г | |
| | If you checked 32a, enter the loss o | | | | , | > | 32a | |
| | (statutory employees, see page C-6). | | | m 104 | 41, line 3. | 1 | 32b | Some investment is not at risk. |
| | If you checked 32b, you must attac | n Forr | ท งายช. | | , | | | |

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule C (Form 1040) 2004

| | 08-01789-cgm Doc 13287-10 Filed 05/09/16 Entered 05/09/16 21: | 31 | Page 2 |
|----------|--|---------|-------------------------|
| Pai | rt III Cost of Goods Sold (see page C-6) | | |
| 33 34 | Method(s) used to value closing inventory: a Cost b Lower of cost or market c _ Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If | | er (attach explanation) |
| | "Yes," attach explanation | | . Yes X No |
| 35 | Inventory at beginning of year. If different from last year's closing inventory, attach explanation | 35 | |
| 36 | Purchases less cost of items withdrawn for personal use | 36 | |
| 37 | Cost of labor. Do not include any amounts paid to yourself | 37 | |
| 38 | Materials and supplies | 38 | |
| 39 | Other costs | 39 | |
| 40 | Add lines 35 through 39 | 40 | |
| 41 | Inventory at end of year | | |
| 42 | Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4 | 42 | |
| Pa | Information on Your Vehicle. Complete this part only if you are claiming of line 9 and are not required to file Form 4562 for this business. See the instruction C-4 to find out if you must file Form 4562. | | |
| 43 | When did you place your vehicle in service for business purposes? (month, day, year) ▶ | | |
| 44 | Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for | or: | |
| а | Businessb Commutingc Other | | |
| 45 | Do you (or your spouse) have another vehicle available for personal use? | | . Yes No |
| 46 | Was your vehicle available for personal use during off-duty hours? | | . Yes No |
| | Do you have evidence to support your deduction? If "Yes," is the evidence written? | | |
| Pai | Other Expenses. List below business expenses not included on lines 8-26 or | line 30 |). |
| AUI | DITION EXPENSES | | 220 |
| VO: | ICE TRAINING | | 730 |
| SH | EET MUSIC | | 449 |
| CO | STUMES | | 2,325 |
| MI | SCELLANEOUS | | 465 |
| MAI | KE UP AND HAIR | | 1,132 |
| PI | CTURES | | 26 |
| PI | ANO ACCOMPANIEST | | 290 |
| 48 | Total other expenses. Enter here and on page 1, line 27 | 48 | 5,637 |

SCHEDULE C (Form 1040)

Pg 58 of 88 Profit or Loss From Business

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

OMB No. 1545-0074

2004

Attachment
Sequence No. 09

Department of the Treasury Internal Revenue Service

► Attach to Form 1040 or 1041. ► See Instructions for Schedule C (Form 1040).

| Nam | e of proprietor | | | | | Socia | l securi | ty number (SSN | <u>) </u> | | |
|-----------|---|------------------------|--------------------|---------|--|-------|----------|-----------------|--|--|--|
| <u>AN</u> | DREW COHEN | | | | | | | | | | |
| Α | Principal business or profession, incl | uding product o | r service (see pa | ige C | -2 of the instructions) | ВЕ | nter cod | le from pages C | -7, 8, & 9 | | |
| RE | RESIDENTIAL BUILDING CONSTRUCTION | | | | | | | ▶ 236100 | | | |
| С | Business name. If no separate busines | ss name, leave b | lank. | | | D E | mployer | ID number (EIN | , if any | | |
| <u>AN</u> | DREW'S DREAMLAND, LI | iC | | | | 6 | 1-1 | 441435 | | | |
| E | Business address (including suite or ro City, town or post office, state, and ZI | | | | G HOUSE DRIVE ACH, VA. 23455 | | | | | | |
| F | Accounting method: (1) X Cash | | ccrual | (3) | | | | | | | |
| G | Did you "materially participate" in the | | | ina 20 | 004? If "No," see page C-3 for limit on lo | | | X Yes | No | | |
| Н | If you started or acquired this busines | ss during 2004 | check here | | | | | | | | |
| Pa | | | | | | | | | | | |
| 1 | Gross receipts or sales. Caution. If this | s income was re | enorted to you | on Fo | orm W-2 and the "Statutory | | | | | | |
| • | employee" box on that form was chec | | | | • | | 1 1 | | | | |
| 2 | | | | | | ш | 2 | | | | |
| 3 | | | | | | | 3 | | | | |
| 4 | | | | | | | 4 | | | | |
| 5 | | | | | | | 5 | | | | |
| 6 | | | | | und (see page C-3) | | 6 | | | | |
| 7 | Gross income. Add lines 5 and 6 | | | | · · · · · · · · · · · · · · · · · · · | • | 7 | | | | |
| Pa | rt Expenses. Enter expens | es for busine | ess use of yo | ur h | ome only on line 30. | | | | | | |
| 8 | Advertising | 8 | | 19 | Pension and profit-sharing plans | | 19 | | | | |
| 9 | Car and truck expenses | | | 20 | Rent or lease (see page C-5): | | | | | | |
| | (see page C-3) | 9 | | a | | | 20a | | | | |
| 10 | Commissions and fees | 10 | | ь | | | 20b | | | | |
| 11 | Contract labor | | | 21 | Repairs and maintenance | | 21 | | | | |
| • | (see page C-4) | 11 | | 22 | Supplies (not included in Part III) | | 22 | | | | |
| 12 | Depletion | 12 | | 23 | Taxes and licenses | | 23 | | 50. | | |
| 13 | Depreciation and section 179 | | | 24 | Travel, meals, and entertainment: | | | | | | |
| | expense deduction (not included | | | а | Travel | | 24a | | | | |
| | in Part III) (see page C-4) | 13 | | ь | | • • • | | | | | |
| 14 | | | | 1 | entertainment | | | | | | |
| | (other than on line 19) | 14 | | С | Enter nondeduct- | | | | | | |
| 15 | Insurance (other than health) | 15 | | 1 | ible amount in- cluded on line 24b | | | | | | |
| 16 | Interest: | | | 1 | (see page C-5) | | | | | | |
| а | Mortgage (paid to banks, etc.) | 16a | | d | Subtract line 24c from line 24b | | 24d | | | | |
| b | Other | 16b | | | Utilities | | 25 | | | | |
| 17 | Legal and professional | | | 26 | Wages (less employment credits) | | 26 | | | | |
| | services | 17 | 890. | 27 | Other expenses (from line 48 on | | | | | | |
| 18 | Office expense | 18 | 170. | | page 2) | | 27 | 1 | ,523. | | |
| 28 | Total expenses before expenses for | business use o | f home. Add line | es 8 tl | hrough 27 in columns | • | 28 | 2 | <u>,633.</u> | | |
| 29 | | | | | | | 29 | -2 | <u>,633.</u> | | |
| 30 | Expenses for business use of your hor | ne. Attach Forn | n 8829 | | | | 30 | | | | |
| 31 | | | | | | | | | | | |
| | • If a profit, enter on Form 1040, line | 12, and also o | n Schedule SE | , line | 2 (statutory employees, | | | | | | |
| | see page C-6). Estates and trusts, ent | er on Form 104 | 1, line 3. | | | > | 31 | -2 | <u>,633.</u> | | |
| | • If a loss, you must go to line 32. | | | | J | | | | | | |
| 32 | If you have a loss, check the box that | describes your | investment in th | nis ac | tivity (see page C-6). | | _ | _ | | | |
| | • If you checked 32a, enter the loss of | n Form 1040, I | line 12, and als | o on | Schedule SE, line 2 | | 32a | X All investme | nt is at risk. | | |
| | (statutory employees, see page C-6). | Estates and trus | sts, enter on For | m 10 | 41, line 3. | | 32b | Some invest | ment is not | | |
| | If you checked 32b, you must attach | h Form 6198. | | | | | | at risk. | | | |

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule C (Form 1040) 2004

| Anti-III Cost of Goods Sold (see page C-6) 9 9 9 9 9 9 9 9 9 |
|---|
| Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation 35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation 36 1,388,35 37 Purchases less cost of items withdrawn for personal use 38 Materials and supplies 39 Other costs SEE STATEMENT 3 39 510,711 40 Add lines 35 through 39 41 Inventory at end of year 42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4 42 Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses o line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562. 43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ 45 Do you (or your spouse) have another vehicle available for personal use? Yes No. |
| "Yes," attach explanation Yes X No. 15 Inventory at beginning of year. If different from last year's closing inventory, attach explanation 15 1,388,35 16 Purchases less cost of items withdrawn for personal use 16 Cost of labor. Do not include any amounts paid to yourself 17 Cost of labor. Do not include any amounts paid to yourself 18 Materials and supplies 19 Other costs 10 SEE STATEMENT 3 10 Add lines 35 through 39 11 Inventory at end of year 12 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4 18 Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses of line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562. 18 When did you place your vehicle in service for business purposes? (month, day, year) 20 Cotton of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for: 18 Business |
| 36 Purchases less cost of items withdrawn for personal use 37 Cost of labor. Do not include any amounts paid to yourself 38 Materials and supplies 39 Other costs SEE STATEMENT 3 39 510,71. 40 Add lines 35 through 39 40 1,899,06. 41 Inventory at end of year 41 1,899,06. 42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4 42 Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses o line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on pag C-4 to find out if you must file Form 4562. 43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ 44 Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for: a Business b Commuting c Other 45 Do you (or your spouse) have another vehicle available for personal use? \ \text{Not} |
| 37 Cost of labor. Do not include any amounts paid to yourself 38 Materials and supplies 39 Other costs SEE STATEMENT 3 39 510,71. 40 Add lines 35 through 39 40 1,899,06. 41 Inventory at end of year 42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4 42 Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses o line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on pag C-4 to find out if you must file Form 4562. 43 When did you place your vehicle in service for business purposes? (month, day, year) 44 Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for: a Business b Commuting c Other |
| 38 Materials and supplies 39 Other costs SEE STATEMENT 3 39 510,71. 40 Add lines 35 through 39 40 1,899,06. 41 Inventory at end of year 41 1,899,06. 42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4 42 Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on pag C-4 to find out if you must file Form 4562. 43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ 44 Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for: a Business b Commuting c Other 45 Do you (or your spouse) have another vehicle available for personal use? Yes No |
| 39 Other costs SEE STATEMENT 3 39 510,71. 40 Add lines 35 through 39 40 1,899,06. 41 Inventory at end of year 42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4 Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses o line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on pag C-4 to find out if you must file Form 4562. 43 When did you place your vehicle in service for business purposes? (month, day, year) 44 Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for: 45 Do you (or your spouse) have another vehicle available for personal use? Yes No. |
| 40 1,899,06 41 Inventory at end of year 41 1,899,06 42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4 Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses of line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562. 43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ 44 Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for: a Business b Commuting c Other 45 Do you (or your spouse) have another vehicle available for personal use? Yes No |
| 11 Inventory at end of year |
| Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses of line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562. When did you place your vehicle in service for business purposes? (month, day, year) ▶ When did you place your vehicle in service for business purposes? (month, day, year) ▶ Business b Commuting c Other Do you (or your spouse) have another vehicle available for personal use? Yes No |
| Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses of line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562. When did you place your vehicle in service for business purposes? (month, day, year) ▶ Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for: a Businessb Commutingc Other YesNo |
| Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses of line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562. When did you place your vehicle in service for business purposes? (month, day, year) ▶ Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for: a Businessb Commutingc Other YesNo |
| Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for: a Businessb Commutingc Other Do you (or your spouse) have another vehicle available for personal use? Yes No |
| a Businessb Commutingc Other 45 Do you (or your spouse) have another vehicle available for personal use? Yes No |
| 45 Do you (or your spouse) have another vehicle available for personal use? |
| <u> </u> |
| 46 Was your vehicle available for personal use during off-duty hours? |
| The state year territore attainable for percental accounting on addy floates. |
| 47 a Do you have evidence to support your deduction? b If "Yes," is the evidence written? Yes No |
| Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30. |
| CONTINUING EDUCATION 73 |
| |
| AMORTIZATION 78 |
| |
| |
| |
| |
| |
| |
| 48 Total other expenses. Enter here and on page 1, line 27 |

O8-01789-cgm Doc 13287-10 Filed 05/09/16 Entered 05/09/16 21:31:59 Exhibit 1

ANDREW COHEN & RITA COHEN Pg 60 of 88

SUPPLEMENT TO VIRGINIA FORM 760CG

FEDERAL INCOME AND ADJUSTMENTS INFORMATION

| WAGES, SALARIES, TIPS, ETC. TAXABLE INTEREST INCOME DIVIDEND INCOME TAXABLE REFUNDS OF STATE & LOCAL INCOME TAX BUSINESS INCOME (LOSS) CAPITAL GAIN (LOSS) | 8,914. 467. 46,735. 1,678. -14,843. 295,151. |
|--|---|
| TOTAL INCOME | 338,102. |
| IRA DEDUCTION | 6,000. |
| TOTAL ADJUSTMENTS TO INCOME | 6,000. |
| FEDERAL ADJUSTED GROSS INCOME (FORM 760, LINE 1) | 332,102. |

08-01789-cgm Doc 13287-10 Filed 05/09/16 Entered 05/09/16 21:31: ANDREW COHEN & RITA COHEN Pg 61 of 88

SUPPLEMENT TO SCHEDULE C

CAR AND TRUCK EXPENSES - SCHEDULE C, LINE 9 _____

STANDARD MILEAGE RATE METHOD

BUSINESS NAME: RITA A. COHEN

VEHICLE 1

BUSINESS MILES 3,975. x 0.375

STANDARD MILEAGE FOR THIS VEHICLE

TOTAL TO SCHEDULE C, LINE 9 1,491.

1,491.

SUPPLEMENT TO SCHEDULE C

OTHER COSTS - SCH. C PART III, LINE 39

BUSINESS NAME: ANDREW'S DREAMLAND, LLC

CONSTRUCTION IN PROGRESS CAPITALIZED INTEREST

34,837.

475,876.

TOTAL TO SCHEDULE C, LINE 39

510,713.

McPhillips, Roberts & Deans, PLC

CERTIFIED PUBLIC ACCOUNTANTS

TOWN POINT CENTER, SUITE 1100 NORFOLK, VIRGINIA 23510

PAVILION CENTER, SUITE 602 VIRGINIA BEACH, VIRGINIA 23451 POST OFFICE BOX 1180

NORFOLK, VIRGINIA 23501-1180

(757) 640-7190

FAX (757) 640-7297

MEMBERS

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

VIRGINIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

NATIONAL ASSOCIATED CERTIFIED PUBLIC ACCOUNTING FIRMS

ANDREW COHEN & RITA COHEN INSTRUCTIONS FOR FILING FORM 760

2004 VIRGINIA RESIDENT INCOME TAX RETURN

SIGNATURE . .

THE ORIGINAL RETURN SHOULD BE SIGNED (USE FULL NAME) AND DATED ON PAGE 2 BY THE TAXPAYER AND SPOUSE.

OVERPAYMENT..

YOUR RETURN SHOWS A \$6,944. OVERPAYMENT. OF THIS AMOUNT, NONE WILL BE REFUNDED TO YOU, AND \$6,944. HAS BEEN APPLIED TO YOUR 2005 ESTIMATED TAX.

FILING..

FILE YOUR SIGNED RETURN BY MAY 2, 2005 WITH:

DEPARTMENT OF TAXATION
P.O. BOX 760
RICHMOND, VIRGINIA 23218-0760

MAILING..

YOUR RETURN SHOULD BE MAILED BY EITHER REGISTERED OR CERTIFIED MAIL, WITH THE SENDER'S RECEIPT POSTMARKED TO PROVE MAILING BEFORE THE DUE DATE.

McPhillips, Roberts & Deans, PLC

CERTIFIED PUBLIC ACCOUNTANTS

TOWN POINT CENTER, SUITE 1100 NORFOLK, VIRGINIA 23510

PAVILION CENTER, SUITE 602 VIRGINIA BEACH, VIRGINIA 23451 POST OFFICE BOX 1180

NORFOLK, VIRGINIA 23501-1180

(757) 640-7190

FAX (757) 640-7297

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NATIONAL ASSOCIATED CERTIFIED PUBLIC ACCOUNTING FIRMS

ANDREW COHEN & RITA COHEN INSTRUCTIONS FOR FILING FORM 760ES

2005 VIRGINIA ESTIMATED INCOME TAX PAYMENT VOUCHER

PAYMENT OF ESTIMATED TAX..

THE APPROPRIATE VOUCHER FORM SHOULD ACCOMPANY EACH PAYMENT AS FOLLOWS...

| VOUCHER | ON OR BEFORE- | | AMOUNT |
|---------------|--|----------|-------------------|
| 1 | MAY 2, 2005 | \$ | NONE |
| 2 | JUNE 15, 2005 | \$ | NONE |
| 3 | SEPTEMBER 15, 2005 | \$ | 3,046. |
| 4 | JANUARY 17, 2006 | \$ \$ | • |
| OVEDDAVMENT (| OF 2004 INCOME TAX CREDITED | | 6,376. |
| • | 5 TAX | | 6,944. |
| | STIMATED TAX PAYMENTS COME TAX TO BE WITHHELD IN EDITS | 2005 | 13,320. 2,109. |
| TOTAL ESTIMA | TE OF 2005 INCOME TAX | \$ == | 15,429. |

FILING..

THE FIRST VOUCHER, TOGETHER WITH YOUR CHECK, SHOULD BE FILED WITH:

DEPARTMENT OF TAXATION
P.O. BOX 1478
RICHMOND, VIRGINIA 23218-1478

ALL REMAINING VOUCHERS SHOULD BE FILED WITH:

DEPARTMENT OF TAXATION
P.O. BOX 1478
RICHMOND, VIRGINIA 23218-1478

YOUR SOCIAL SECURITY NUMBER AND "2005 ESTIMATED TAX" SHOULD BE INDICATED ON EACH CHECK. CHECKS SHOULD BE MADE PAYABLE TO THE TREASURER (CITY OR COUNTY).

| | | Dr | 1 65 of 88 | | | | |
|---|-------------------|----------------------------|-----------------------|----------------------|---------------------------|--|---|
| 2005 ESTIMATED INCO PART I - COMPUTE YOUR | ESTIMATE | D 2005 VIRGINI | A INCOME | TAX | A ONLY filing | USE USE when using Status 4 on m 760PY | YOURSELF Use for all other filers |
| See the instruction book for the income 1. Expected Virginia ADJUSTED GI | | | | | | | |
| additions to and subtractions from fed | | | | | ' | | |
| See Section I on page 1 to see if y | | | | | 1 | | |
| 2a If you will itemize deductions on your | r 2005 federal re | eturn, enter the estimate | ed total of those | deductions, | | | |
| less state and local tax (Fixed Date C | onformity adjustr | nents should be made | where applicable |) | 2a | | |
| | OR | | | | or | | |
| 2b If you will not itemize deductions, enter | er the standard d | eduction (updated) an | nount for your fil | ing status | | | |
| Single: \$3,000, Married, filing joint o | r combined retu | ırn: \$6,000, Married, fil | ing separately: \$3 | 3,000 | 2b | | |
| 3. Expected amount of qualifying cl | • | | | | 3 | | |
| 4. Personal exemptions (Personal exem | nptions X \$900. | Exemptions for "65 or o | over" & "Blind" X | \$800) | 4 | | |
| 5. Add line 2a OR line 2b, line 3 and | | | | | | | |
| 6. ESTIMATED Virginia TAXABLE IN | | | | | | | |
| 7. Virginia INCOME TAX for amour | | | | | | | |
| 8. TAX ADJUSTMENTS (See Tax C | | | | | 8 | | |
| 9. YOUR ESTIMATED 2005 VIRGIN | | | | | 9 | | |
| 10. TOTAL ESTIMATED 2005 VIRGI | NIA INCOME | FAX (line 9, column / | A plus column | B) | | 10 <u> </u> | 5,391. |
| See Section I on page 1 before | e continuing | to see if you are re | equired to ma | ake estimated in | come tax payr | nents. | |
| PART II - COMPUTE YOUR E | STIMATED | INCOME TAX I | PAYMENTS | i | | | |
| 11. Estimated 2005 Virginia income | , | | | | | | |
| from line 6 of the worksheet for | estates and tru | sts on page 4) | | | | | .5,391. |
| 12. Amount you estimate will be with | nheld from you | ır wages for the year | (Estates and | Frusts: Enter 0) | | 12 | 2,109. |
| 13. Estimated income tax due (line 1 | 1 less line 12) | | | | "ROUNDED | '' 13 <u>1</u> | .3,320. |
| 14. Enter the number of payments re | equired (See S | Section II on page 1 | or the Payment | t Schedule below) | | 14 | 4 |
| | | | | | | | |
| 15. INSTALLMENT PAYMENT AMOU | UNT. Divide th | e amount on line 1 | 3 by the numb | er of payments o | n line 14. | | |
| (If you had a 2004 overpayment | credit, subtra | ct the amount of the | e overpayment | t credit that you ar | e applying to | | |
| this installment.) Enter the amou | nt here and on | Form 760ES. Attac | h your check | or money order | for this amount* | . 15 | |
| *To pay electronically, see our web sit | te www.tax.vii | | estimated tax SCHEDUL | <u>.</u> . | section on page | 4 to record your | tax payments. |
| The estimated income tax return and is to be filed on or before May 1 of to number and amount of each installment | the taxable yea | r, unless the requirer | ments to file ar | e not met until a | <i>fter</i> Ápríl 15. Use | e the table below | |
| IF THE REQUIREMENTS ARE | NUMBER OF | FILE FORM | AND USE | THE FOLLOWIN | G PERCENTAGE | S OF THE ESTIN | |
| FIRST MET IN THE | PAYMENTS | 760ES ON | VOUCHER | | PAID ON OR BE | | 777120 |
| TAXABLE YEAR- | REQUIRED | OR BEFORE | NUMBER | May 1 | June 15 | September 15 | January 15 |
| on or before April 15th | 4 | May 1, 2005 | 1 | 25% | 25% | 25% | 25% |
| after April 15th and before June 2nd | 3 | June 15, 2005 | 2 | | 33 1/3% | 33 1/3% | 33 1/3% |
| after June 1st and before Sept. 2nd | 2 | Sept. 15, 2005 | 3 | | | 50% | 50% |
| after Sept. 1st and before Dec. 31st | 1 | Jan. 15, 2006 | 4 | | | | 100% |
| 062 4B5620 2.000 | | | | | | | |
| 2005 FORM 760ES - | Vouchor | • | | | 1.0041 | IT//NO | |
| (DOC ID 762) | Voucilei | 1 | | ime filers or addre | .00 | ITY NO. | FOR OFFICE USE |
| VIRGINIA ESTIMATED INCOME TAX VOUCHER FOR INDIVIDUALS, ESTAT | | | cnang | je check here | 81 | 0 | |
| DUE DATE: 05/02/05 | | | | | A A | | |
| | | | | | Amount of | payment | |
| | | | | | | NONE | |



ANDREW COHEN & RITA COHEN 3940 MEETING HOUSE ROAD

VIRGINIA BEACH, VA 23455

Make your check or money order payable to the Treasurer of the city or county in which you live. If this is your first payment for this taxable year, CHECK BOX and mail payment to your Commissioner of the Revenue, Director of Finance or Director of Tax Administration. Mail all other vouchers to the Treasurer.

FISCAL YEAR FILERS: BEGINNING MONTH:

Check here if filing for an estate or trust.

Do not write below this line.

4B5621 1.000

2005 FORM 760ES - Voucher

2

Spouse's account number

(DOC ID 762)

VIRGINIA ESTIMATED INCOME TAX PAYMENT VOUCHER FOR INDIVIDUALS, ESTATES & TRUSTS

DUE DATE: 06/15/05

Your account number

First time filers or address change check here

LOCALITY NO.

FOR OFFICE USE

810

Amount of payment

NONE

Make your check or money order payable to the Treasurer of the city or county in which you live. If this is your first payment for this taxable year, CHECK BOX and mail payment to your Commissioner of the Revenue, Director of Finance or Director of Tax Administration. Mail all other vouchers to the Treasurer.

FISCAL YEAR FILERS: BEGINNING MONTH: Check here if filing for an estate or trust. Do not write below this line.

ANDREW COHEN & RITA COHEN 3940 MEETING HOUSE ROAD

VIRGINIA BEACH, VA 23455

Daytime Phone Number

062 4B5621 1.000

2005 FORM 760ES - Voucher

3

(DOC ID 762)

VIRGINIA ESTIMATED INCOME TAX PAYMENT VOUCHER FOR INDIVIDUALS, ESTATES & TRUSTS

DUE DATE: 09/15/05

First time filers or address change check here

LOCALITY NO.

FOR OFFICE USE

810

Your account number

Spouse's account number

ANDREW COHEN & RITA COHEN 3940 MEETING HOUSE ROAD

VIRGINIA BEACH, VA 23455

Amount of payment 3046.

Make your check or money order payable to the Treasurer of the city or county in which you live. If this is your first payment for this taxable year, CHECK BOX and mail payment to your Commissioner of the Revenue, Director of Finance or Director of Tax Administration. Mail all other vouchers to the Treasurer.

FISCAL YEAR FILERS: BEGINNING MONTH:

Check here if filing for an estate or trust.

Do not write below this line.

Daytime Phone Number

062 4B5621 1.000

2005 FORM 760ES - Voucher

4

(DOC ID 762)

VIRGINIA ESTIMATED INCOME TAX PAYMENT VOUCHER FOR INDIVIDUALS, ESTATES & TRUSTS

DUE DATE: 01/17/06

First time filers or address change check here

LOCALITY NO.

FOR OFFICE USE

810



ANDREW COHEN & RITA COHEN 3940 MEETING HOUSE ROAD

VIRGINIA BEACH, VA 23455

Amount of payment

3330.

Make your check or money order payable to the Treasurer of the city or county in which you live. If this is your first payment for this taxable year, CHECK BOX and mail payment to your Commissioner of the Revenue, Director of Finance or Director of Tax Administration. Mail all other vouchers to the Treasurer.

FISCAL YEAR FILERS: BEGINNING MONTH:

Check here if filing for an estate or trust.

Do not write below this line.

Daytime Phone Number

2005 ESTIMATED PAGE TAX WORKSHEET For Estates and Trusts

| 1 | Expected federal taxable income of the estate or trust | |
|---|---|--|
| | Fiduciary's share of Virginia modifications | |
| | Estimated Virginia taxable income (line 1 less line 2) | |
| | Virginia income tax for amount on line 3 (See Section III) | |
| | Tax credits (See Section III) | |
| 6 | ESTIMATE OF THE FIDUCIARY OR ESTATE INCOME TAX (line 4 less line 5) 6 | |

See Section I on page 1 to see if you meet the estimated tax filing requirements. If you do, enter the result of line 6 above on line 11 of the estimated income tax worksheet on page 3, then complete the rest of the worksheet to determine the amount of your installment payment.

IMPORTANT:

Before filing the estimated income tax voucher, verify that the federal employer identification number of the estate or trust is in the "Your Social Security Number or FEIN" block. **Do not enter a social security number.**

2005 ESTIMATED TAX PAYMENT RECORD

| PAYMENT MADE WITH | DATE | CHECK OR MONEY ORDER NO. | CHECK OR MONEY ORDER PAYMENT AMOUNT | OVERPAYMENT CREDIT APPLIED | TOTAL AMOUNT PAID |
|----------------------|------|-----------------------------|---|-------------------------------|----------------------|
| VOUCHER 1 | | | NONE | 3,330. | 3,330. |
| VOUCHER 2 | | | NONE | 3,330. | 3,330. |
| VOUCHER 3 | | | 3,046. | 284. | 3,330. |
| VOUCHER 4 | | | 3,330. | | 3,330. |
| TOTALS | | | 6,376. | 6,944. | 13,320. |

VA760CG - Tax Year 2004

Individual Income Tax Return



ANDREW COHEN RITA COHEN 3940 MEETING HOUSE ROAD

| VIRGINIA BEACH | VA 23455 | Name or Filing | Accelerated | _ |
|---|------------------------|--|--------------------------|-------|
| Filing Status: 2 | Head of Household: | Change: Address | Refund: | NOI : |
| Exemptions 65 and over | Blind Dependents Total | Change: Virginia Return Not Filed Last Year: | Amended: Locality: • 81 | NOL: |
| Yourself 1 | 2 4 | | • | |
| Spouse 1 | | Your SSN COHE | • | |
| Vendor ID: • 1062 | 2 | Spouse's SSN COHE | • | |
| 1. Fed Adj Gross Income | 332102. | 16a. Your VAGI | • 341 | 261. |
| 2. Additions, see pg 2, line 3 | • | 16b. Spouse's VAGI | • -18 | 837. |
| 3. Subtotal | 332102. | 17. Net Tax | 15 | 391. |
| 4a. Age Deduction - You | • | 18a. Your Withholding | • | 316. |
| 4b. Age Deduction - Spouse | | 18b. Spouse's Withholding | • | |
| 5. Soc Sec & Tier 1 Railroad | | 19. Estimated Payments | • 6 | 628. |
| 6. State Inc Tax Overpayment7. Other Subtractions, | 1678. | 20. Extension Payments | • | |
| see pg 2, line 7 | 8000. | 21. Credit for Low Income | • | |
| 8. Subtotal Subtractions | 9678. | 22. Credit tax paid another st | ate● | |
| 9. Total VAGI 10a, Federal Sch. A | 322424. | 23. Other Credits | • 15 | 391. |
| Itemized Deductions | 53182. | 24. Total Payments /Credits | | 335. |
| 10b. State/Local Income Tax | 6104. | 25. Tax you Owe | • | |
| 10. Deductions | 47078. | 26. Overpayment Amount | • 6 | 944. |
| 11. Exemptions | 3200. | 27. Amount to Credit to Next Year's Tax | • 6 | 944. |
| 12. Child/Dependent Care | • | 28. Adjustments/Contribution | ns • | |
| 13. Subtotal | 50278. | Amount You Owe: Paid by Credit Card | • | |
| 14. VA Taxable Income | 272146. | (Enter X) Refund: | * | |
| 15. Tax Amt. | 15391. | Bank Routing Number ● | • | |
| 16. Spouse Tax Adjustment | • | Bank Account Number ● | | |
| LARDLARLTD \$ | | Office Use: TP FC TA | TD | |

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| • | • | • | • | _ | _ | _ | • | ugc | _ | cui | 2004 |
|---|---|---|---|---|---|---|---|-----|---|-----|------|
| | | | | | | | | | | | |
| | | | | | | | | | | | |

| ANDREW | CO | HEN | | | | != !!=!! ==!!! =!#!! ==!!!= !!!!= !!#! ! ! |
|---|---------------|---------------------------|---|--|-------------------|---|
| _ | . | | | | | |
| ADDITIONAL FILING | INFORMATIO | | l | SUMMARY OF ADJUSTMENT | S (from SCH ADJ/C | G Part 2) |
| Farming/Fishing, Merchant Seaman: | | Coalfield Enhancement | | Total Additions, Penalty and In | terest | |
| Taxpayer Deceased: | | Fixed Date Conformity: | | Addition from 760C OR 760F | | |
| Dependent on another's return: | | Overseas when due: | | Consumer's Use Tax | \neg | |
| Preparer Info | 5419 | 21942 | 2 •• | Total Voluntary Contributions | | |
| Phone You | 75746 | 08625 | •• | Spouse's Name - Filing Status 3 | 3 Only | |
| Spouse | | | • | | | |
| | | | | Tax Credit for Low Income Inc | lividuals | |
| Additions - SCH AD | J/CG - Part 1 | | | 8. Exemption Information | Social Security | VAGI |
| Interest on oblig of other state | ations | | | | Number | 2,12 |
| 2. Other Additions: | | | | a. | | |
| a. Fixed Date (| Conformity | • | | b. | | |
| | | | | C. | | |
| b. | | | | d. | | |
| C. | | | | e. f. | | |
| 3. Total Additions: | | 1 | | g. Total Family VAGI | • | |
| Subtractions | | _ | | 9. Total Exemptions | • | |
| 4. Income from obli | nations | | | o. Total Exempliano | | |
| or securities of the | = | • | | 10. Exemption total on this ret | urn | |
| 5. Disability Income | | | | | | |
| reported as wage | s | • | | 11. Line 10 multiplied by \$300 |) | |
| 6. Other: | | | | 12. Credit (Lesser of Line 11 | | |
| a. Fixed Date Co | onformity | • | | above or Page 1, Line 17) | | |
| b. • | 00 | • | 8000. | AGE DEDUCTION DETAILS | | |
| c. • See st | ATEMENT | • | | You | | |
| d. • | | • | | Spouse | | |
| 7. Total Subtraction | s: | | 8000. | PAID TAX PREPARER INFORI | MATION | |
| Dept of Taxation can my return with my pre | | | Х | Filing Election | | 2 |
| I (We), the undersigned return and to the best of | | | (we) have examined this prrect and complete return. | Preparer Phone Number | | 7576407190 |
| Your Signature | | | Date | Preparer Signature | | Date |
| · = | File by May 2 | | Date | MCPHILLIPS, RO 150 BOUSH STRE NORFOLK, VA 23 | ET, SUITE | - |

| ANDREW | COHEN | |
|--|----------------|--|
| Credit for Tax Paid to | Another State | 25. Other Voluntary Contributions |
| Border State Rule | | а. • |
| 13a. Enter the filing sta other state's tax re | | b. • |
| 13b. Enter the number person claiming th | e credit | School Foundation Contributions c. ● |
| 13. Qualifying taxable i | | d. • • • • • • • • • • • • • • • • • • • |
| 14. Virginia Taxable Inc | come | Amended Returns |
| 15. Qualifying tax owed state a. Name of state: | I to the other | 27. Amount paid with original return, plus additional tax paid after it was filed |
| 16. Virginia Income Tax | | 28. Add line 27 from above and line 24 from Form 760, |
| 17. Income percentage | | enter here 29. Overpayment, if any, as |
| 18. Virginia Income Ta: by Income percenta | | shown on original return or as previously adjusted ● |
| 19. Credit Allowed | | 30. Subtract line 29 from line 28 |
| Adjustments to Amoui | nt of Tax | 31. Tax You Owe |
| 20. Addition to Tax a. Addition from F | ● form 760C | 32. Tax You Overpaid ● |
| b. Addition from F | form 760F | Credit for Political Contributions From Part XXIII, of Schedule CR |
| 21. Penalty a. Late Filing Pena | | 105. Enter 50% of the amount of eligible political contributions |
| b. Extension Pena22. Interest | • | 106. Credit allowable this year |
| 23. Consumer's Use Ta | x • | If the Credit for Political Contributions is the ONLY credit claimed on Schedule CR, you are not required to send the Schedule CR with your return. |
| 24. Voluntary Contribute from overpaid taxes | | |
| a. • | • | |

AVOID DELAYS. If this schedule contains return information always submit with your return.

b.

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2004 Virginia Schedule FED

COHEN ANDREW RITA COHEN 3940 MEETING HOUSE ROAD



VIRGINIA BEACH

23455

810

SCHEDULE C, SCHEDULE C-EZ and/or SCHEDULE F INFORMATION

C First Schedule Info. C Second Schedule Info. Schedule Name

NONE Gross Receipts or Sales

Depreciation / expense deduction

236100 711510 **Business Activity Code**

5. **Business Locality Code**

1491. 6. Car and truck expenses

1899064. 7. Inventory at end of year

Number of miles you used your

vehicle for: Business 3975

Number of miles you used your

vehicle for: Commuting

10. Number of miles you used your

vehicle for: Other 7025

SCHEDULE 2106 and/or SCHEDULE 2106-EZ INFORMATION

11. Number of miles you used your

vehicle for: Business 3975

12. Number of miles you used your

vehicle for: Commuting

13. Number of miles you used your

7025 vehicle for: Other

14. Percent of business use of

vehicle: Vehicle 1 3614

15. Percent of business use of

vehicle: Vehicle 2

SCHEDULE 4562 INFORMATION

16. Property Used more than 50% in a qualified business use:

Type of property

17. Date placed in service

18. Business/investment

use percentage

19. Cost or other basis

20. Depreciation deduction

21. Elected section 179 cost

22. Business Locality Code

¹⁰⁶²
^{4B5624 3.000} **TD5204** 2YVG 03/01/2005 13:09:59 V04-4.3

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2004

Schedule CR
CREDIT COMPUTATION SCHEDULE - See Page 6 for required attachments.
Attach this to your return. See instructions for other required attachments.

| | REW COHEN & RITA COHEN MAXIMUM NONREFUNDABLE CREDITS | Г | | |
|------------|---|----------|-------|---|
| 1 | Enter the total tax computed on your return less the total of Spouse Tax Adjustment, Credit for | | | |
| | Low Income Families and Credit for Tax Paid to Another State. The maximum nonrefundable | | | |
| PART II - | credits allowable on line 107 of Schedule CR may not exceed this amount | | 15391 | • |
| 2 | Credit allowable this year from Form 301 (attach Form 301) | | | * |
| PART III - | NEIGURORUGOR ACCICTANCE ACT OPERIT | | | |
| | NEIGHBORHOOD ASSISTANCE ACT CREDIT | | | |
| 3 | Authorized amount of Neighborhood Assistance Act Credit | | | |
| 4 | Carryover credit from prior year(s) [attach computation] 4 | | | |
| 5 | Add line 3 and line 4 | | | |
| 6 | Credit allowable this year: Line 5 or balance of maximum credit | | | • |
| | available, whichever is less | | | * |
| 7 | Carryover credit for 2005: Line 5 less line 6 (applicable only if within | | | |
| | 5 year carryover period) | | | |
| | | | | |
| PART IV - | RECYCLABLE MATERIALS PROCESSING EQUIPMENT CREDIT | | | |
| 8 | Enter 10% of qualifying recyclable equipment cost 8 | | | |
| 9 | Carryover credit from prior year(s) [attach computation] 9 | | | |
| 10 | Add line 8 and line 9 | | | |
| 11 | Enter 40% of tax per return | | | |
| 12 | Maximum recyclable materials processing equipment credit. | | | |
| | Line 10 or line 11, whichever is less | | | |
| 13 | Credit allowable this year: Line 12 or balance of maximum credit | | | |
| | available, whichever is less | | | * |
| 14 | Carryover credit for 2005: Line 10 less line 13 (applicable only if within | | | |
| | 10 year carryover period) | | | |
| | | | | |
| PART V - | CONSERVATION TILLAGE EQUIPMENT CREDIT | | | |
| 15 | Enter 25% of qualifying property cost or \$2,500, whichever is less 15 | | | |
| 16 | Carryover credit from prior year(s) [attach computation] 16 | | | |
| 17 | Add line 15 and line 16 17 | | | |
| 18 | Credit allowable this year: Line 17 or balance of maximum credit | | | |
| | available, whichever is less | | | * |
| 19 | Carryover credit for 2005: Line 17 less line 18 (applicable only if | | | |
| | within 5 year carryover period) | | | |
| PART VI - | FERTILIZER AND PESTICIDE APPLICATION EQUIPMENT CREDIT | | | |
| 20 | Enter 25% of current qualifying equipment cost or \$3,750, | | | |
| | whichever is less 20 | | | |
| 21 | Carryover credit from prior year(s) [attach computation] 21 | | | |
| 22 | Add line 20 and line 21 | | | |
| 23 | Credit allowable this year: Line 22 or balance of maximum credit | | | |
| | available, whichever is less | | | * |
| 24 | Carryover credit for 2005: Line 22 less line 23 (applicable only if | | | |
| DADT VIII | within 5 year carryover period) 24 | | | |
| | - RENT REDUCTION PROGRAM CREDIT | | | |
| 25 | Enter 50% of qualifying rent reductions | 1 | | 1 |
| 26 | Carryover credit from prior year(s) [attach computation] | — | | |
| 27 | Add line 25 and line 26 | | | |
| 28 | Credit allowable this year: Line 27 or balance of maximum credit | | | |
| | available, whichever is less | | | |
| 29 | Carryover credit for 2005: line 27 less line 28 (applicable only if | | | * |
| 1062 | within 5 year carryover period) 29 | | | |
| 4B5639 1.0 | mps204 2007 03/01/2005 13:00:50 004 4 3 7444 | | | |

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See Page 6 for required attachments.

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ANDREW COHEN & RITA COHEN

| 30a | Hybrid vehicle - Enter 10% of the deduction claimed on your 2004 | | make | |
|---------|--|---------|----------|---------|
| | federal return for a hybrid vehicle, not to exceed \$150 30a | | & model: | |
| 30b | Qualifying Electric Vehicle - Enter 10% of the cost used to | | | |
| | compute the under IRC § 30 for qualified electric vehicles | | | |
| 30c | Clean fuel & certain refueling property - Enter 10% of the federal | | | |
| | § 179A deduction for clean fuel and certain refueling properties 30c | | | |
| 31 | Carryover credit from prior year(s) [attach computation] 31 | | | |
| 32 | Add lines 30a, 30b, 30c and line 31 | | | |
| 33 | Line 32 or balance of maximum credit available, whichever is less | 33 | | \star |
| 34 | Carryover credit for 2005: Line 32 less line 33 (applicable only if | | | |
| | within 5 year carryover period) | | | |
| Vehic | le emissions testing equipment credit | | | |
| 35 | Enter 20% of the purchase or lease price paid during the year for | | | |
| | qualified vehicle emissions testing equipment | | | |
| 36 | Carryover credit from prior year(s) [attach computation] | | | |
| 37 | Add line 35 and line 36 | | | |
| 38 | Enter the amount from line 37 or the balance of maximum credit | | | |
| | available, whichever is less | 38 | | \star |
| 39 | Carryover credit for 2005; Line 37 less line 38 (only if within | | | |
| | 5 year carryover period) 39 | | | |
| PART IX | | | | |
| 40 | Credit allowable this year from Form 304 (attach Form 304) | 40 | | \star |
| 41 | Carryover credit for 2005. Compute on Form 304 if within the 10 year | | | |
| | carryover period | | | |
| PART X | - FOREIGN SOURCE RETIREMENT INCOME TAX CREDIT | | | |
| 42 | Qualifying taxable income on which the tax in the foreign | | | |
| | country is based 42 | | | |
| 43 | Virginia taxable income. Enter amount from line 14 of | | | |
| | Form 760, or line 15 of Form 760PY | 272146. | | |
| 44 | Qualifying tax paid to the foreign country. | | | |
| | Enter name of country: 44 | | | |
| 45 | Virginia income tax. Line 17 of Form 760 or line 17 of Form 760PY 45 | 15391. | | |
| 46 | Income percentage. Divide line 42 by line 43. Compute to one decimal | | | |
| | place, not to exceed 100%. For example, 0.3163 becomes 31.6%46 | | | |
| 47 | Multiply line 45 by line 46 | | | |
| 48 | Credit allowable this year: Enter the lesser of line 44 or line 47, | | | |
| | not to exceed the balance of maximum credit available | 48 | | * |
| | | | | |
| ART XI | | | | |
| 49 | Enter the amount of eligible expenses (attach certificate) 49 | | ı | |
| 50 | Multiply the amount on line 49 by 25% 50 | | _ | |
| 51 | Carryover credit from prior year(s) [attach computation] 51 | | | |
| 52 | Add line 50 and line 51 | | | |
| 53 | Credit allowable this year: Enter the amount from line 52 or the | | | . 4 |
| | balance of maximum credit available, whichever is less | 53 | 1 | × |
| 54 | Carryover credit for 2005: Line 52 less | | L | |
| | line 53 (10 year carryover period) 54 | | | |

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See Page 6 for required attachments.



| | EW COHEN & RITA COHEN | | | \neg |
|-----------|--|---|--------|---------|
| | - DAY-CARE FACILITY INVESTMENT TAX CREDIT | ı | | ı |
| 55 | Enter 25% of eligible expenses, not to | | | |
| | exceed \$25,000 | | | |
| 56 | Carryover credit from prior year(s) | | | |
| | [attach computation] | | | |
| 57 | Add line 55 and line 56 | | | |
| 58 | Credit allowable this year: Enter the amount from line 57 or the | | | • |
| 5.0 | balance of maximum credit available, whichever is less | | | * |
| 59 | Carryover credit for 2005: Line 57 less line 58. | | | |
| DADT VIII | (3 year carryover period. See instructions for limitations) 59 | | | |
| | - LOW-INCOME HOUSING CREDIT | | | |
| 60 | Enter allowable credit (attach certification form) 60 | | | |
| 60a | Carryover credit from prior year(s) [attach computation] 60a | | | |
| 60b | Add line 60 and line 60a 60b | | | |
| 61 | Credit allowable this year: Enter amount from line 60b or | | | • |
| 0.0 | the balance of maximum credit available, whichever is less 61 | | | * |
| 62 | Carryover credit for 2005: Line 60b less line 61 | | | |
| | (5 year carryover period) 62 | | | |
| PART XIV | - AGRICULTURAL BEST MANAGEMENT PRACTICES TAX CREDIT | | | |
| 63 | Enter 25% of qualified expenditures, not to | | | |
| | exceed \$17,500 (attach certificate) 63 | | | |
| 64 | Carryover credit from prior year(s) [attach computation] 64 | | | |
| 65 | Add line 63 and line 64 | | | |
| 66 | Credit allowable this year: Enter amount from line 65 or the | | | |
| | balance of maximum credit available, whichever is less | | | \star |
| 67 | Carryover credit for 2005: Line 65 less line 66. | | | |
| | (5 year carryover period.) | | | |
| PART XV | - QUALIFIED EQUITY AND SUBORDINATED DEBT INVESTMENTS TAX CREDIT | | | |
| 68 | Enter the amount of qualified equity and subordinated debt | | | |
| | investments tax credit authorized by the | | | |
| | Virginia Department of Taxation | | | |
| 69 | Carryover credit from prior year(s) [attach computation] 69 | | | |
| 70 | Add line 68 and line 69 | | | |
| 71 | Credit allowable this year: Enter the amount on line 70 or the | | | |
| | balance of maximum credit available, whichever is less 71 | | 15391. | • |
| 72 | Carryover credit for 2005: Line 70 less line 71 | | | |
| | (15 year carryover period) | | | |
| PART XVI | - WORKER RETRAINING TAX CREDIT | | | |
| 73 | Enter amount of worker retraining tax credit authorized by the | | | |
| | Virginia Department of Taxation | | | |
| 74 | Carryover credit from prior year(s) [attach computation] 74 | | | |
| 75 | Add line 73 and line 74 | | | |
| 76 | Credit allowable this year: Enter the amount from line 75 or the | | | |
| | balance of maximum credit available, whichever is less | | | • |
| 77 | Carryover credit for 2005: Line 75 less line 76 | | | |
| | (3 year carryover period) | | | |
| DART VI | II. WASTE MOTOR OIL PURNING FOUIDMENT OPERIT | 1 | | I |
| 78 | II - WASTE MOTOR OIL BURNING EQUIPMENT CREDIT Enter 50% of the purchase price paid during the taxable year for equip- | _ | | |
| , 0 | ment used exclusively for burning waste motor oil at your facility . 78 | | | |
| 79 | Credit allowable this year: Enter the amount from line 78, up to | | | |
| , 3 | \$5,000 not to exceed balance of maximum credit available | | | * |
| | 79 | | | |
| 62 | | | | |

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See Page 6 for required attachments.



| | W COHEN & RITA COHEN | | |
|--------------|---|----------|---------|
| PART XVIII - | CREDIT FOR EMPLOYERS HIRING RECIPIENTS OF TEMPORARY ASSISTANCE FOR NEEDY FAMILIES | | |
| 80 | NOT FUNDED FOR 2004 | | |
| | 80 XXXXXXXXXXXX | | |
| 81 | Carryover credit from prior year(s) [attach computation] 81 | • | |
| 82 | Add line 80 and line 81 | | |
| 83 | Credit allowable this year: Enter amount from line 82 or balance | | |
| | of maximum credit available, whichever is less • • • • • • • • • • • 83 | | * |
| 84 | Carryover credit for 2005: Line 82 less line 83 | | |
| | (3 year carryover period) | | |
| PART XIX - (| CREDIT FOR EMPLOYERS OF DISABLED INDIVIDUALS | | |
| 85 | EXPIRED 12/31/2002 85 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX | | |
| 86 | Carryover credit from prior year(s) [attach computation] 86 | | |
| 87 | Add line 85 and line 86 | | |
| 88 | Credit allowable this year: Enter the amount from line 87 or the | | |
| | balance of maximum credit available, whichever is less | | • |
| 89 | Carryover credit for 2005: Line 87 less line 88. | | |
| | (1 year carryover period) | | |
| | | | |
| DART YY - H | OME ACCESSIBILITY FEATURES FOR THE DISABLED TAX CREDIT | | |
| 90 | Enter the amount of the Home Accessibility Features for the Disabled | | |
| 30 | tax credit authorized by the Virginia Department of Taxation • • • 90 | | |
| 91 | Carryover credit from prior year(s) [attach computation] 91 | | |
| 92 | Add line 90 and line 91 | | |
| 93 | Credit allowable this year: Enter the amount on line 92 | | |
| | or the balance of maximum credit available, whichever is less | | • |
| 94 | Carryover credit for 2005: line 92 less line 93 | | |
| | (5 year carryover period) • • • • • • • • 94 | | |
| | | | |
| | RIPARIAN WATERWAY BUFFER CREDIT | | |
| 95 | Enter the amount of Riparian Waterway Buffer tax credit | | |
| | authorized by the Virginia Department of Forestry (attach | | |
| 0.0 | certification) | | |
| 96 | Carryover credit from prior year(s) [attach computation] 96 | | |
| 97 98 | Add line 95 and line 96 | | |
| 90 | Credit allowable this year: Enter the amount on line 97 or the balance of maximum credit available, whichever is less | | * |
| 99 | Carryover credit for 2005: Line 97 less line 98 | | ^ |
| | (5 year carryover period) | | |
| PART XXII - | LAND PRESERVATION TAX CREDIT | | |
| 100 | Enter the credit amount originating in 2004 or the amount of | | |
| | credit transferred to you in 2004 | | |
| 101 | Carryover credit from prior year(s) [attach computation] 101 | | |
| 101a | Add line 100 and line 101 | | |
| 101b | Enter total credit transferred to others in 2004 101b | | |
| 102 | Subtract line 101b from line 101a · · · · · · · · · · · · 102 | 1 | 1 |
| 103 | Credit allowable this year: Enter the amount from line 102 | L | |
| | or the balance of maximum credit available, whichever is less. | | |
| | Each credit holder cannot claim more than \$100,000 per credit | | \star |
| 104 | Carryover credit for 2005: line 102 less line 103 | | |
| | (5 year carryover period) | | |
| | | | |

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| PART XXIII | - POLITICAL CONTRIBUTIONS CREDIT | | | |
|------------------|--|---|--------|---|
| 105 | Enter 50% of the amount of eligible political contributions subject to | | | |
| | a limit of \$25 for individuals or \$50 for married filing jointly • •105 | • | | • |
| | | | | |
| 106 | Credit allowable this year: Enter the amount on line 105 | | | |
| | or the balance of maximum credit available, whichever is less | | | • |
| PART XXIV | / - TOTAL NONREFUNDABLE CREDITS | | | |
| 107 | Add lines 2, 6, 13, 18, 23, 28, 33, 38, 40, 48, 53, | | | |
| | 58, 61, 66, 71, 76, 79, 83, 88, 93, 98, 103, and 106. If this | | | |
| | amount is larger than the amount on line 1, you have | | | |
| | claimed excessive nonrefundable credits | | 15391. | • |
| PART XXV | - COALFIELD EMPLOYMENT ENHANCEMENT TAX CREDIT | | | |
| 108 | Enter 100% of the coalfield employment enhancement tax credit | | | |
| | from line 11 of your 2001 Form 306 | | | • |
| | , | | | |
| 109 | Full credit: Enter amount from your 2004 Form 306, line 12 109 | | | * |
| | | | | |
| 110 | Excess credit: Enter amount from your 2004 Form 306, line 13 | | | * |
| 111 | Total 2001 coalfield employment enhancement tax credit | | | |
| | allowable this year: Add line 109 and line 110 | | | • |
| 440 | | | | |
| 112 | 2004 coalfield employment enhancement tax credit earned to | | | |
| | be used when completing your 2007 return: | | | |
| | Enter the amount from your 2004 Form 306, line 11 | | | * |
| PART XXVI | - TOTAL REFUNDABLE CREDITS | | | |
| 113 | Refundable real property enterprise zone act credit | | | |
| | from Form 301 | | | * |
| 114 | Refundable total coalfield employment enhancement | | | |
| | tax credit from line 111 | | | • |
| | tax sical film of the control of the | | | |
| 115 | Enter the total of line 113 and line 114 | | | • |
| PART XXV/ | II - TOTAL CURRENT YEAR CREDITS | | | |
| 116 | Total credits allowable this year. Enter the total of line 107 | | | |
| : : - | and line 115 here and on line 23 of form 760, line 18g of form 760PY or | | | |
| | line 19g of form 763 | | 15391. | • |
| | | | | |

08-01789-cgm Doc 13287-10 Filed 05/09/16 Entered 05/09/16 21:31:59 2004 Virginia Schedule INC/CG

Report all W2's and 1099's with Virginia Withholding

Pg 39 of 88

ANDREW COHEN RITA COHEN

| Your/ Spouse SSN | You/ Spouse | Virginia Withholding | Employer FEIN | Virginia Account Number | Virginia Wages, tips, other comp. |
|---------------------|----------------|-------------------------|------------------|----------------------------|--------------------------------------|
| | 1 | 3. | | | 1110. |
| | 1 | 313. | | | 7654. |
| | 2 | | | | 150. |

Total Virginia Withholding: SSN **VA Withholding** YOU 316. SPOUSE TOTAL NUMBER OF W2'S AND 1099'S 04

AVOID DELAYS in processing your return! Be sure to enter all information including Employer's FEIN.

08-01789-cgm Doc 13287-10 Filed 05/09/16 Entered 05/09/16 21:31:59 Exhibit J Pg**2004** 88

ANDREW COHEN & RITA COHEN

Description of Property

COHEN

| Asset description | Date placed in service | Unadjusted Cost or basis | Bus. % | 179 exp. reduction in basis | ITC reduction in basis | Basis for depreciation | Accumulated depreciation | Ending Accumulated depreciation | Me- | Conv. | Life | ACRS class | M A CRS class | Current-year 179 expense | Current-year depreciation |
|--------------------|---------------------------------|-----------------------------|-----------|-----------------------------------|------------------------------|------------------------|--------------------------|---------------------------------------|-----|----------|-------|------------|---------------------|--------------------------------|------------------------------|
| ORGANIZATION COSTS | 08/18/2003 | 170. | 100.0000 | 111 54313 | 111 00010 | 170. | 11. | 45. | | COIIV. | 5.000 | Oldoo | Oldoo | САРСПВС | чергенили |
| LOAN COSTS | 08/19/2003 | 3,771. | 100.0000 | | | 3,771. | 251. | 1,005. | | | 5.000 | | | | , |
| LOAN COSIS | 08/19/2003 | 3,771. | 100.0000 | | | 3,771. | 251. | 1,005. | эп | | 5.000 | | | | |
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08-01789-cgm Doc 13287-10 Filed 05/09/16 Entered 05/09/16 21:31:59 Exhibit J

SCHEDULE C (Form 1040)

Pg 81 of 88 Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

► Attach to Form 1040 or 1041. ► See Instructions for Schedule C (Form 1040). Attachment Sequence No. **09**

| Name | e of proprietor | | | | | Socia | security | number (SSN) |
|------|--|----------|---------------------------|---------|--|--------------|------------|---------------------------|
| | TA COHEN | | | | | | | |
| 4 | Principal business or profession, incl | uding p | roduct or service (see pa | ge C- | -2 of the instructions) | B Er | ter code | from pages C-7, 8, & 9 |
| | DEPENDENT ARTISTS, | | | MEI | RS | | <u> </u> | 711510 |
| | Business name. If no separate busines | s name | e, leave blank. | | | D En | nployer II | number (EIN), if any |
| | ra a. cohen | | | | | | | |
| | Business address (including suite or ro City, town or post office, state, and ZII | | | | G HOUSE ROAD ACH, VA. 23455 | | | |
| • | Accounting method: (1) X Cash | (2) | Accrual | (3) | Other (specify) ▶ | | | |
| 3 | Did you "materially participate" in the | operat | ion of this business duri | ing 20 | 004? If "No," see page C-3 for limit on lo | sses | | X Yes No |
| | If you started or acquired this busines | ss durin | g 2004, check here | | | | <u></u> | ▶ |
| Par | t I Income | | | | | | | |
| | Gross receipts or sales. Caution. If this | | | | • | | | |
| | employee" box on that form was chec | | | | | ·Ш | 1 | NONE |
| | Returns and allowances | | | | | | 2 | |
| | Subtract line 2 from line 1 | | | | | | 3 | NONE |
| | Cost of goods sold (from line 42 on page | | | | | | 4 | |
| 5 | Gross profit. Subtract line 4 from line | 3 | | | | | 5 | NONE |
| | Other income, including Federal and | | | | | | 6 | |
| | Gross income. Add lines 5 and 6 | | | | | . ▶ | 7 | NONE |
| | Expenses. Enter expense | Г | business use or yo | 1 | | | | |
| | Advertising | 8 | | 1 | Pension and profit-sharing plans | | 19 | |
| 9 | Car and truck expenses | | 1 401 | 1 | Rent or lease (see page C-5): | | | |
| | (see page C-3) STMT 3 | 9 | 1,491. | 1 | Vehicles, machinery, and equipment | | 20a | |
| | Commissions and fees | 10 | | 1 | Other business property | | 20b | |
| | Contract labor | 44 | | 21 | Repairs and maintenance | | 21 | |
| | (see page C-4) | 11 | | 22 | Supplies (not included in Part III) | | 22 | |
| | Depletion | 12 | | 23 | Taxes and licenses | | 23 | |
| 13 | Depreciation and section 179 | | | 24 | Travel, meals, and entertainment: | | | E 004 |
| | expense deduction (not included in Part III) (see page C-4) | 13 | | a | Travel | | 24a | 5,024. |
| 4.4 | | 13 | | " | Meals and entertainment 1 | 17. | | |
| 14 | Employee benefit programs | 14 | | С | Enter nondeduct- | 1 / . | | |
| 4 5 | (other than on line 19) | 15 | | - | ible amount in- | | | |
| | Interest: | | | - | cluded on line 24b (see page C-5) | 59. | | |
| | Mortgage (paid to banks, etc.) | 16a | | l d | Subtract line 24c from line 24b | | 24d | 58. |
| | Other | 16b | | | Utilities | | 25 | |
| 17 | Legal and professional | 102 | | 26 | Wages (less employment credits) | | 26 | |
| ., | services | 17 | | 27 | · | | | |
| 18 | Office expense | 18 | | 1 | page 2) | | 27 | 5,637. |
| | Total expenses before expenses for | | es use of home. Add line | se 8 th | | | 28 | 12,210. |
| | Tentative profit (loss). Subtract line 28 | | | | | | 29 | -12,210. |
| | Expenses for business use of your hor | | | | | | 30 | |
| | Net profit or (loss). Subtract line 30 f | | | | | | | |
| | • If a profit, enter on Form 1040, line | | | , line | 2 (statutory employees, |) | | |
| | see page C-6). Estates and trusts, ent | | | | | ├ │ | 31 | -12,210. |
| | • If a loss, you must go to line 32. | | , | | ı, | | | , |
| | If you have a loss, check the box that | descri | bes your investment in th | nis act | tivity (see page C-6). | | | |
| | If you checked 32a, enter the loss of | | • | | , | (| 32a X | All investment is at risk |
| | (statutory employees, see page C-6). | | | | | > | 32b | Some investment is not |
| | If you checked 32b, you must attact | | * | | J | ' | | dt risk. |

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule C (Form 1040) 2004

| | 08-01789-cgm Doc 13287-10 Filed 05/09/16 Entered 05/09/16 21:3 | 31: | | Page 2 |
|-----------|--|--------|-------------------|---------------|
| Pa | Cost of Goods Sold (see page C-6) | | | |
| 33 34 | Method(s) used to value closing inventory: a Cost b Lower of cost or market c _ Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation | | er (attach explar | nation) |
| 35 | Inventory at beginning of year. If different from last year's closing inventory, attach explanation | 35 | | |
| 36 | Purchases less cost of items withdrawn for personal use | 36 | | |
| 37 | Cost of labor. Do not include any amounts paid to yourself | 37 | | |
| 38 | Materials and supplies | 38 | | |
| 39 | Other costs | 39 | | |
| 40 | Add lines 35 through 39 | 40 | | |
| 41 | Inventory at end of year | 41 | | |
| 42 | Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4 | 42 | | |
| Pa | Information on Your Vehicle. Complete this part only if you are claiming of line 9 and are not required to file Form 4562 for this business. See the instruction C-4 to find out if you must file Form 4562. | car or | | |
| 43 | When did you place your vehicle in service for business purposes? (month, day, year) ▶ | | | |
| 44 | Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for | or: | | |
| а | Businessb Commutingc Other | | | |
| 45 | Do you (or your spouse) have another vehicle available for personal use? | | Yes | No |
| 46 | Was your vehicle available for personal use during off-duty hours? | | Yes | No |
| | Do you have evidence to support your deduction? If "Yes," is the evidence written? | | | No No |
| Pa | Other Expenses. List below business expenses not included on lines 8-26 or | line 3 | 0. | |
| <u>AU</u> | DITION EXPENSES | | | 220. |
| <u>vo</u> | ICE TRAINING | | | 730. |
| SH | EET MUSIC | | | 449. |
| CO | STUMES | | | 2,325. |
| ΜI | SCELLANEOUS | | | 465. |
| MA | KE UP AND HAIR | | | 1,132. |
| ΡI | CTURES | | | 26. |
| PI. | ANO_ACCOMPANIEST | | | 290. |
| 48 | Total other expenses. Enter here and on page 1, line 27 | 48 | | 5,637. |

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SCHEDULE C (Form 1040)

Pg 83 of 88 Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B. Attachment Sequence No. 09 ► Attach to Form 1040 or 1041. ► See Instructions for Schedule C (Form 1040).

Department of the Treasury Internal Revenue Service

| expense deduction (not included in Part III) (see page C-4) | lam | e of proprietor | | | | | Socia | ıl securi | ty number (SSN) | |
|--|----------|---|---------|--------------------------------|---------|------------------------------------|-----------------|----------------|--------------------|--------------|
| RESIDENTIAL BUILDING CONSTRUCTION Duriness name if no separate business name, leave bisines. Descriptions of the state of the separate business name, leave bisines. Descriptions of the state of th | NA | DREW COHEN | | | | | | | | |
| Business name. If no separate business name, leave blank. ADDREW'S DREAMLAND, LLC | 1 | Principal business or profession, incl | uding | oroduct or service (see pa | ge C | -2 of the instructions) | ВЕ | nter cod | le from pages C-7 | , 8, & 9 |
| ANDREW'S DREAMLAND, LLC Business address (including suite or room no.) ▶ 3940 MEETING HOUSE DRIVE City, town or post office, state, and 2/P code VIRGINITA BEACH, VA. 23455 Accounting methods: (1) ☒ Cash (2) ☐ Accrusl (3) ☐ Other (specify) ▶ 3 Did you "materially participate" in the operation of this business during 2004? If "No." see page C-3 for limit on losses. ☒ Yes ☐ No If you started or acquired this business during 2004, check here 1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here 2 Cartill Income 1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here 2 Cartill Income 1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here 2 Cartill Income 3 Subtract line 4 from line 3. 5 Gross profit. Subtract line 4 from line 3. 6 Other income, including federal and state gesoline or fuel tax credit or refund (see page C-3) 5 Gross profit. Subtract line 4 from line 3. 6 Other income, including federal and state gesoline or fuel tax credit or refund (see page C-3) 7 Cartill Expenses. Enter expenses for business use of your home only on line 30. 8 Verices, machinery, and equipment 200 a Vericles, mac | RΕ | SIDENTIAL BUILDING | CON | STRUCTION | | | | • | 23610 | 0 |
| E Business address (including suite or room no.) ▶ 3940 MEETING HOUSE DRIVE City, town or post office, state, and ZIP code City (Jov no post office, state, and ZIP code Accounting method: (1) X Cash (2) Accrual (3) Other (speet(f)) P Accounting method: (1) X Cash (2) Accrual (3) Other (speet(f)) P Accounting method: (1) X Cash (2) Accrual (3) Other (speet(f)) P If you strated or acquired this business during 20034 check here If you strated or acquired this business during 20034 check here Cares receives or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here Cares receives in a care in | | Business name. If no separate busines | s nam | e, leave blank. | | | DE | mployer | ID number (EIN), i | f any |
| City, town or post office, state, and ZiP code Accounting method. (1) X Cash (2) Accrual (3) Other (specify) S Did you "materially participate" in the operation of this business during 2004. Other (specify) S Did you "materially participate" in the operation of this business during 2004. Other (specify) S Did you "materially participate" in the operation of this business during 2004. Other (specify) S Did you "materially participate" in the operation of this business during 2004. Other (specify) S Did you "materially participate" in the operation of this business during 2004. Other (specify) S Did you "materially participate" in the operation of this business during 2004. Other (specify) S Did you "materially participate" in the operation of this business during 2004. Other (specify) S Did you "materially participate" in the operation of this business during 2004. Other (specify) S Did you "materially participate" in the operation of this business during 2004. Other (specify) S Did you "materially participate" in the operation of this business during 2004. Other (specify) S Did you "materially participate" in the operation of this business during 2004. Other (specify) S Did you "materially participate" in the operation of this business during 2004. Other (specify) S Did Commissions and few or the operation of the | NA | DREW'S DREAMLAND,LL | C | | | | ϵ | 31-1 | 441435 | |
| 3 Did you "materially participate" in the operation of this business during 2004? If "No," see page C-3 for limit on losses | = | • - | | | | | | | | |
| Did you "materially participato" in the operation of this business during 2004? If "No," see page C-3 for limit on losses Ves | | Accounting method: (1) X Cash | (2) | | | | | | | |
| If you started or acquired this business during 2004, check here Torost Income | 3 | - , , | | | | | osses | | X Yes | No |
| Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here | 4 | | | | | | | | | |
| Replayer box on that form was checked, see page C-3 and check here | Pa | | | | | | | | | |
| 2 Returns and allowances 3 Subtract line 2 from line 1 4 Cost of goods sold (from line 42 on page 2) 5 Gross profit. Subtract line 4 from line 3 6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3) 6 Gross income. Add lines 5 and 6 7 Gross income. Add lines 5 and 6 7 Gross income. Add lines 5 and 6 8 Advertising 9 Car and truck expenses 10 Pentall Expenses. Enter expenses for business use of your home only on line 30. 20 Rent or lease (see page C-5): a Vehicles, machinery, and equipment 10 Commissions and fees 10 b Other business property 20 b 11 Contract labor (see page C-3) 11 2 Depletion 21 Repairs and maintenance 21 Repairs and maintenance 21 Repairs and maintenance 21 Supplies (not included in Part III) 22 Supplies (not included in Part III) 22 Depletion 12 Depletion 13 Depreciation and section 179 expense deduction (not included in Part III) 14 Employee benefit programs (other than on line 19) 14 Employee benefit programs (other than on line 19) 15 Insurance (other than health) 16 Interest: 16 Advertises (and profession) 17 Repairs and maintenance 28 Verges (Sees employment credits) 29 Expenses of the service of the servi | 1 | Gross receipts or sales. Caution. If this | incon | ne was reported to you o | on Fo | rm W-2 and the "Statutory | | | | |
| 2 Returns and allowances 3 Subtract line 2 from line 1 4 Cost of goods sold (from line 42 on page 2) 5 Gross profit. Subtract line 4 from line 3 6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3) 6 Gross income. Add lines 5 and 6 7 Gross income. Add lines 5 and 6 7 Gross income. Add lines 5 and 6 8 Advertising 9 Car and truck expenses 10 Pentall Expenses. Enter expenses for business use of your home only on line 30. 20 Rent or lease (see page C-5): a Vehicles, machinery, and equipment 10 Commissions and fees 10 b Other business property 20 b 11 Contract labor (see page C-3) 11 2 Depletion 21 Repairs and maintenance 21 Repairs and maintenance 21 Repairs and maintenance 21 Supplies (not included in Part III) 22 Supplies (not included in Part III) 22 Depletion 12 Depletion 13 Depreciation and section 179 expense deduction (not included in Part III) 14 Employee benefit programs (other than on line 19) 14 Employee benefit programs (other than on line 19) 15 Insurance (other than health) 16 Interest: 16 Advertises (and profession) 17 Repairs and maintenance 28 Verges (Sees employment credits) 29 Expenses of the service of the servi | | employee" box on that form was ched | ked, s | ee page C-3 and check he | ere . | > | $\cdot \square$ | 1 | | |
| 3 Subtract line 2 from line 1 | 2 | | | | | | | 2 | | |
| 4 Cost of goods sold (from line 42 on page 2). 5 Gross profits. Subtract line 4 from line 3. 6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3). 6 To gross income. Add lines 5 and 6 7 7 Fart III Expenses. Enter expenses for business use of your home only on line 30. 8 Advertising 8 19 Pension and profit-sharing plans 10 Commissions and fees 10 Pension 10 Pension and profit-sharing plans 11 Pension and profit-sharing plans 10 Pension and profit plans 10 Pension and 10 | 3 | | | | | | | 3 | | |
| 5 Gross profit. Subtract line 4 from line 3 6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3) 7 Part II Expenses. Enter expenses for business use of your home only on line 30. 8 Advertising | 4 | | | | | | | 4 | | |
| 6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3) 7 Fart II Expenses. Enter expenses for business use of your home only on line 30. 8 Advertising 9 Car and truck expenses (see page C-3) 9 a Vehicles, machinery, and equipment 20a 20 Commissions and fees 10 0 bother business property 20b 21 Repairs and maintenance 21 (see page C-4) 11 22 Supplies (not included in Part III) (see page C-4) 12 23 Taxes and licenses 23 50. 10 Depletion 179 22 Supplies (not included in Part III) (see page C-4) 13 bother than on line 19) 14 bother than on line 19) 15 lineurace (other than health) 16 linerest: 18 lineurace (other than health) 17 lineurace (other than health) 18 Other 18 lineurace (other than health) 18 Other 18 lineurace (other than health) 19 lineurace (other than health) 19 lineurace (other than health) 16 linerest: 18 lineurace (other than health) 16 linerest: 26 lineurace (other than health) 27 lineurace (other than health) 16 linerest: 27 Other expenses (from line 48 on page C-5) lineurace (other than health) 27 lineurace (other than health) 19 lineurace (other than health) 16 linerest: 26 lineurace (other than health) 24 lineurace (other than health) 25 lineurace (other than health) 26 lineurace (other than health) 27 lineurace (other than health) 27 lineurace (other than health) 28 lineurace (other than health) 28 lineurace (other than health) 29 lineurace (other than health) 20 li | 5 | | | | | | | 5 | | |
| To come and lines 5 and 6 | 6 | Other income, including Federal and | state g | gasoline or fuel tax credit of | or refu | und (see page C-3) | | 6 | | |
| 8 Advertising 8 | 7 | Gross income. Add lines 5 and 6 | | | | | | 7 | | |
| 20 Rent or lease (see page C-5): a Vehicles, machinery, and equipment 20 | Pa | rt II Expenses. Enter expens | es for | business use of yo | ur ho | ome only on line 30. | | | | |
| 20 Rent or lease (see page C-5): a Vehicles, machinery, and equipment 20 | 8 | Advertising | 8 | | 19 | Pension and profit-sharing plans | | 19 | | |
| 10 Commissions and fees 10 | 9 | Car and truck expenses | | | 20 | Rent or lease (see page C-5): | | | | |
| 11 Contract labor (see page C-4) | | (see page C-3) | 9 | | а | Vehicles, machinery, and equipment | | 20a | | |
| (see page C-4) | 10 | Commissions and fees | 10 | | b | Other business property | | 20b | | |
| Depletion 12 | 11 | Contract labor | | | 21 | Repairs and maintenance | | 21 | | |
| 24 Travel, meals, and entertainment: a Travel b Meals and entertainment content than no line 19) 15 Insurance (other than no aline 19) 16 Interest: a Mortgage (paid to banks, etc.) b Other 17 Legal and professional services 18 Office expense. 18 Office expenses 17 Regal and professional services 18 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns 18 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns 19 Total expenses before oxpenses for business use of home. Add lines 8 through 27 in columns 19 Total expenses for business use of your home. Attach Form 8829 10 Net profit or (loss). Subtract line 30 from line 29. If you checked 32a, enter the loss on Form 1041, line 3. If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. If you checked 32b, you must attach Form 6198. | | (see page C-4) | 11 | | 22 | | | 1 1 | | |
| Depreciation and section 179 expense deduction (not included in Part III) (see page C-4) 14 Employee benefit programs (other than on line 19) 15 Insurance (other than health) 16 Interest: a Mortgage (paid to banks, etc.) 16 Dother 17 Legal and professional services 18 Office expenses 19 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns 19 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns 10 Expenses for business use of your home. Attach Form 8829 10 If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. I fly ou checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. I fly ou checked 32b, you must attach Form 6198. | 12 | Depletion | 12 | | 23 | Taxes and licenses | | 23 | | 50. |
| in Part III) (see page C-4) | 13 | Depreciation and section 179 | | | 24 | | | | | |
| the Employee benefit programs (other than on line 19) | | expense deduction (not included | | | а | Travel | | 24a | | |
| (other than on line 19) | | in Part III) (see page C-4) | 13 | | b | Meals and | | | | |
| (other than on line 19) | 14 | Employee benefit programs | | | | • | | | | |
| Interest: a Mortgage (paid to banks, etc.) b Other 16 Interest: a Mortgage (paid to banks, etc.) 16 Subtract line 24c from line 24b 25 Utilities 26 Wages (less employment credits) 27 Other expenses (from line 48 on page 2). 27 Interest: 28 2,633. 29 -2,633. 29 -2,633. 30 Interest: 30 Interest: 31 Net profit or (loss). Subtract line 30 from line 29. If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. If you have a loss, check the box that describes your investment in this activity (see page C-6). If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. If you checked 32b, you must attach Form 6198. | | | 14 | | C | | | | | |
| a Mortgage (paid to banks, etc.) 16a d Subtract line 24c from line 24b 25 Utilities 25 17 Legal and professional services 17 890 26 Wages (less employment credits) 26 Utilities 27 Other expenses (from line 48 on page 2) 27 Other expenses (from line 48 on page 2) 27 1,523. 28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns 28 29 -2,633. 29 Tentative profit (loss). Subtract line 28 from line 7 29 -2,633. 30 Expenses for business use of your home. Attach Form 8829 30 30 Net profit or (loss). Subtract line 30 from line 29. If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. If you checked 32b, you must attach Form 6198. | 15 | Insurance (other than health) | 15 | | | | | | | |
| b Other | 16 | | | | | • • I | | \sqcup | | |
| Legal and professional services | а | Mortgage (paid to banks, etc.) | 16a | | | | | 24d | | |
| services | b | Other | 16b | | 25 | Utilities | | 25 | | |
| 18 Office expense | 17 | Legal and professional | | | 26 | Wages (less employment credits) . | | 26 | | |
| Total expenses before expenses for business use of home. Add lines 8 through 27 in columns Tentative profit (loss). Subtract line 28 from line 7 Expenses for business use of your home. Attach Form 8829 Net profit or (loss). Subtract line 30 from line 29. If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. If you have a loss, check the box that describes your investment in this activity (see page C-6). If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. If you checked 32b, you must attach Form 6198. | | | | | 27 | | | | | |
| Tentative profit (loss). Subtract line 28 from line 7 Expenses for business use of your home. Attach Form 8829 Net profit or (loss). Subtract line 30 from line 29. If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. If you have a loss, check the box that describes your investment in this activity (see page C-6). If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. If you checked 32b, you must attach Form 6198. | 18 | | | | | | | 1 1 | | |
| 30 Expenses for business use of your home. Attach Form 8829 31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32. 32 If you have a loss, check the box that describes your investment in this activity (see page C-6). • If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. | 28 | | | | es 8 th | nrough 27 in columns | . ▶ | | | |
| Net profit or (loss). Subtract line 30 from line 29. If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. If a loss, you must go to line 32. If you have a loss, check the box that describes your investment in this activity (see page C-6). If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. If you checked 32b, you must attach Form 6198. | 29 | | | | | | | | -2, | <u>633.</u> |
| If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. If a loss, you must go to line 32. If you have a loss, check the box that describes your investment in this activity (see page C-6). If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. If you checked 32b, you must attach Form 6198. | | | | | | | | 30 | | |
| see page C-6). Estates and trusts, enter on Form 1041, line 3. If a loss, you must go to line 32. If you have a loss, check the box that describes your investment in this activity (see page C-6). If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. If you checked 32b, you must attach Form 6198. | 31 | • • • | | | | | | | | |
| If a loss, you must go to line 32. If you have a loss, check the box that describes your investment in this activity (see page C-6). If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. If you checked 32b, you must attach Form 6198. | | · | | | , line | 2 (statutory employees, | J | , | 0 | 633 |
| If you have a loss, check the box that describes your investment in this activity (see page C-6). If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. If you checked 32b, you must attach Form 6198. | | , , | er on F | orm 1041, line 3. | | | ح | 31 | -2, | <u> ೮೨೨.</u> |
| If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. If you checked 32b, you must attach Form 6198. | | , , | | :: | | ر (| ′ | | | |
| (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. 32b Some investment is not at risk. | 3 | • | | • | | | ì | aa. [- | v | |
| If you checked 32b, you must attach Form 6198. at risk. | | • | | | | | > | | | |
| | | | | | iii IU4 | + i, iiile 3. • |) | 3∠D _ | | ELIL IS LIUL |
| | =or | | | | | | | Schedi | ile C (Form 104 | IU) 2004 |

| Sche | 08-01789-cgm Doc 13287-10 Filed 05/09/16 Entered 05/09/16 21: | 31 | age 2 |
|------------------------|--|------|---------------------------------|
| Pai | Cost of Goods Sold (see page C-6) | | |
| 33 34 | Method(s) used to value closing inventory: a X Cost b Lower of cost or market c Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If | | ther (attach explanation) |
| | "Yes," attach explanation | | Yes X No |
| 35 | Inventory at beginning of year. If different from last year's closing inventory, attach explanation | 35 | 1,388,351. |
| 36 | Purchases less cost of items withdrawn for personal use | 36 | |
| 37 | Cost of labor. Do not include any amounts paid to yourself | 37 | |
| 38 | Materials and supplies | 38 | |
| 39 | Other costs SEE STATEMENT 4 | 39 | 510,713. |
| 40 | Add lines 35 through 39 | 40 | 1,899,064. |
| 41 | Inventory at end of year | 41 | 1,899,064. |
| 42 | Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4 | 42 | |
| Pai | Information on Your Vehicle. Complete this part only if you are claiming of line 9 and are not required to file Form 4562 for this business. See the instruction C-4 to find out if you must file Form 4562. | | |
| 43 | When did you place your vehicle in service for business purposes? (month, day, year) ▶ | | |
| 44 | Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used your vehicle for | or: | |
| а | Business b Commuting c Other | | |
| | | | |
| 45 | Do you (or your spouse) have another vehicle available for personal use? | | Yes No |
| 45 46 | Do you (or your spouse) have another vehicle available for personal use? | | <u> </u> |
| 46 47 a | | | Yes No |
| 46 47 a | Was your vehicle available for personal use during off-duty hours? Do you have evidence to support your deduction? If "Yes," is the evidence written? | | Yes No Yes No Yes No No |
| 46 47 a b | Was your vehicle available for personal use during off-duty hours? Do you have evidence to support your deduction? If "Yes," is the evidence written? | | Yes No Yes No Yes No No |
| 46 47 a b Pai | Was your vehicle available for personal use during off-duty hours? Do you have evidence to support your deduction? If "Yes," is the evidence written? Other Expenses. List below business expenses not included on lines 8-26 or | line | Yes No Yes No Yes No No No |
| 46 47 a b Pai | Was your vehicle available for personal use during off-duty hours? Do you have evidence to support your deduction? If "Yes," is the evidence written? Other Expenses. List below business expenses not included on lines 8-26 or NTINUING EDUCATION | line | Yes No Yes No No Yes No No 735. |
| 46 47 a b Pai | Was your vehicle available for personal use during off-duty hours? Do you have evidence to support your deduction? If "Yes," is the evidence written? Other Expenses. List below business expenses not included on lines 8-26 or NTINUING EDUCATION | line | Yes No Yes No No Yes No No 735. |
| 46 47 a b Pai | Was your vehicle available for personal use during off-duty hours? Do you have evidence to support your deduction? If "Yes," is the evidence written? Other Expenses. List below business expenses not included on lines 8-26 or NTINUING EDUCATION | line | Yes No Yes No No Yes No No 735. |
| 46 47 a b Pai | Was your vehicle available for personal use during off-duty hours? Do you have evidence to support your deduction? If "Yes," is the evidence written? Other Expenses. List below business expenses not included on lines 8-26 or NTINUING EDUCATION | line | Yes No Yes No No Yes No No 735. |
| 46 47 a b Pai | Was your vehicle available for personal use during off-duty hours? Do you have evidence to support your deduction? If "Yes," is the evidence written? Other Expenses. List below business expenses not included on lines 8-26 or NTINUING EDUCATION | line | Yes No Yes No No Yes No No 735. |
| 46 47 a b Pai | Was your vehicle available for personal use during off-duty hours? Do you have evidence to support your deduction? If "Yes," is the evidence written? Other Expenses. List below business expenses not included on lines 8-26 or NTINUING EDUCATION | line | Yes No Yes No No Yes No No 735. |
| 46 47 a b Pai | Was your vehicle available for personal use during off-duty hours? Do you have evidence to support your deduction? If "Yes," is the evidence written? Other Expenses. List below business expenses not included on lines 8-26 or NTINUING EDUCATION | line | Yes No Yes No No Yes No No 735. |

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SUPPLEMENT TO VIRGINIA FORM 760CG

FEDERAL INCOME AND ADJUSTMENTS INFORMATION

| WAGES, SALARIES, TIPS, ETC. | 8,914. |
|---|---------|
| TAXABLE INTEREST INCOME | 467. |
| DIVIDEND INCOME | 46,735. |
| TAXABLE REFUNDS OF STATE & LOCAL INCOME TAX | 1,678. |
| | |

BUSINESS INCOME (LOSS) -14,843. CAPITAL GAIN (LOSS) 295,151.

TOTAL INCOME 338,102.

IRA DEDUCTION 6,000.

TOTAL ADJUSTMENTS TO INCOME 6,000.

FEDERAL ADJUSTED GROSS INCOME _____ (FORM 760, LINE 1) 332,102.

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SUPPLEMENT TO VIRGINIA FORM 760CG

ADJUSTMENTS TO INCOME

OTHER SUBTRACTIONS FROM INCOME _____

33 VIRGINIA COLLEGE SAVINGS PLAN PAYMENTS

33 CARRYOVER TO 2005

33 VIRGINIA COLLEGE SAVINGS PLAN PAYMENTS

33 CARRYOVER TO 2005

_____ TOTAL 8000.

55000.

55000.

-51000.

-51000.

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SUPPLEMENT TO SCHEDULE C

CAR AND TRUCK EXPENSES - SCHEDULE C, LINE 9

STANDARD MILEAGE RATE METHOD

BUSINESS NAME: RITA A. COHEN

STANDARD MILEAGE FOR THIS VEHICLE

VEHICLE 1

BUSINESS MILES 3,975.

x 0.375

TOTAL TO SCHEDULE C, LINE 9

1,491.

1,491.

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SUPPLEMENT TO SCHEDULE C

OTHER COSTS - SCH. C PART III, LINE 39 _____

BUSINESS NAME: ANDREW'S DREAMLAND, LLC

CONSTRUCTION IN PROGRESS CAPITALIZED INTEREST

34,837.

TOTAL TO SCHEDULE C, LINE 39 510,713.

475,876.